

**IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH**

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**CM-7050-CII-2021 in/and
ITA-3503-2018 (O&M)
Decided on : 23.8.2021**

The Commissioner of Income Tax (TDS)-1, Chandigarh

....Appellant

VS

M/s Sukham Infrastructure Pvt. Ltd.

....Respondent

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MRS. JUSTICE ALKA SARIN**

Present: Mr. Denesh Goyal, Sr. Standing Counsel
for the appellant.

AJAY TEWARI, J.(Oral)

CM-7050-CII-2021

This application has been filed for withdrawal of the main appeal being covered by circular No. 17/2019 dated 8.8.2019 and further clarification dated 20.8.2019 due to low tax effect for assessment year 2012-13.

For the reasons recorded, the application is allowed. Main case is taken up for hearing today itself.

ITA-3503-2018

In view of the averments made in **CM-7050-CII-2021** that the tax effect is lower than the monetary benefit, the main case is dismissed as withdrawn.

Since the main case has been decided, the pending application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(ALKA SARIN)
JUDGE**

**23.8.2021
anuradha**

Whether speaking/reasoned	-	Yes/No
Whether reportable	-	Yes/No