

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

**ITA-107-2021 (O&M)
Date of decision:01.09.2022**

Pr. Commissioner of Income Tax Central Ludhiana ... Petitioner

Vs.

M/s Garg Acrylics Ltd. ... Respondent

**CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA.
HON'BLE MR. JUSTICE DEEPAK MANCHANDA.**

Present:- Mr. Rajesh Katoch, Sr. Standing counsel with
Mr. Pridhi Jaswinder Sandhu, Jr. Sanding counsel,
for the appellant.

...
TEJINDER SINGH DHINDSA, J.

Learned senior standing counsel appearing for the
revenue/appellant at the very threshold seeks withdrawal of the instant
appeal with liberty to file the appeal afresh on the same cause of action but
before the jurisdictional High Court.

In support of such prayer, counsel would place reliance upon a
decision of the Hon'ble Apex Court passed in **Civil Appeal No.4252 of 2022**
arising out of SLP (C) No.23352 of 2019.

As per submissions and prayer made by counsel, instant appeal
is disposed of as withdrawn with liberty as prayed for.

**(TEJINDER SINGH DHINDSA)
JUDGE**

**(DEEPAK MANCHANDA)
JUDGE**

01.09.2022

harjeet

(i) Whether speaking/reasoned?

Yes/No

(ii) Whether reportable?

Yes/No