215 IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

ITA-337-2008 (O&M)
Date of Decision:29.11.2022

The Commissioner of Income Tax, Panchkula ....Appellant

Versus

Sh.Ashwani Oberoi ......Respondent

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE SANJIV BERRY

Present:- Mr. Yogesh Putney, Senior Standing Counsel
for the appellant.

Mr.Akshay Bhan, Senior Advocate with
Mr.Sidhant Suri, Advocate for the respondent.

*****

TEJINDER SINGH DHINDSA J.(Oral)

Learned Senior Standing Counsel for the appellant-revenue refers to a communication dated 07.09.2022 received by him from Income Tax Officer, Ward-1, Ambala to submit that since the tax effect involved is less than the monetary limit as prescribed in Circular No.3 of 2018 dated 11.07.2018 issued by the Central Board of Direct Taxes, further amended vide Circular No.17 of 2019 dated 08.08.2019 read with Letter No.F.No.279/Misc/M-93/2018-ITJ dated 20.08.2019, he has instructions to withdraw the present appeal. However, he prayed that liberty be granted to the appellant-revenue to file an application for revival of the appeal, in case something survives therein.

Dismissed as withdrawn with liberty as prayed for.

It is, however, clarified that withdrawal of the appeal by the appellant-revenue shall not be taken to be affirmation of order of the

Tribunal on merits. Further, the legal issue as claimed by the appellant-revenue is being left open to be adjudicated in an appropriate case.

Since the main case has been dismissed as withdrawn, the pending Civil Misc. Application, if any, also stands disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(SANJIV BERRY)
JUDGE

29.11.2022
sunita

Whether Reasoned/Speaking : Yes/No
Whether Reportable : Yes/No