102/3 + 135/3

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-47-2019 (O&M)
Date of decision: 19.05.2022

Pr. Commissioner of Income Tax-I, Chandigarh .... Appellant

Versus

Sh. Anil Talwar .... Respondent

CORAM: HON'BLE MR. JUSTICE TEJINDER SINGH DHINDSA
HON'BLE MR. JUSTICE PANKAJ JAIN

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

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TEJINDER SINGH DHINDSA, J (ORAL)

CM-9681-CII-2021

Application is allowed as prayed for.

The accompanying affidavit of the Principal Commissioner of Income Tax-I, Aayakar Bhawan, Sector 17-E, Chandigarh is taken on record.

Main case

Learned counsel for the appellant-revenue states 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.

2. Dismissed as withdrawn with liberty as prayed for.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.

3. Since the main case has been dismissed, the pending C.M. Application, if any, also stands disposed of.

(TEJINDER SINGH DHINDSA)
JUDGE

(PANKAJ JAIN)
JUDGE

19.05.2022
sunita

Whether speaking/reasoned	:	Yes
Whether Reportable	:	No