HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-157-2019 (O&M)
Date of decision:23.01.2023

PR. Commissioner of Income Tax (Central), Gurugram....Appellant

V/s.

M/S. Sab Udyog Ltd. ....Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Ms. Pridhi Jaswinder Sandhu,
Senior Standing Counsel for the
appellant-Income Tax (Central).

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Ritu Bahri, J. (Oral).

1. 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, she has instructions to withdraw the present appeal. However, she 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 Dismissed as withdrawn with liberty as prayed for.

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 Since the main case has been dismissed as withdrawn, the pending C.M, if any also stands disposed of.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

23.01.2023
Divyanshi

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No