

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

212

ITA-397-2005 (O&M)

Date of decision:- 01.02.2023

The Commissioner of Income Tax-1

.... Appellant

VS.

Shri Harmail Singh Bains

...Respondent

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

Present: Ms. Gauri Neo Rampal, Senior Standing Counsel with
Mr. Aditya Mehtani, Junior Standing
Counsel for the appellant.

Mr. Abhinav Narang, Advocate for the respondent.

Ritu Bahri, J. (Oral)

The tax effect is on the lower side and this appeal was to be
heard along with ITA No. 181 of 2012.

Learned counsel for the appellant has informed that ITA
No.181 of 2012 has already been withdrawn by the department.
Keeping in view this fact, learned counsel for the appellant prays for
withdrawal of the present appeal. She is permitted to do so.

Dismissed as withdrawn.

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

01.02.2023

pooja saini

Whether speaking/reasoned
Whether reportable

: Yes/No
: Yes/No