

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

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**ITA No.450 of 2019 (O&M)
Date of decision: 12.04.2023**

THE PR. COMMISSONER OF INCOME TAX, ROHTAK **Appellant**

Versus

M/S PEAREY LALL AND SONS (E.P.) LTD. NEW DELHI

.... **Respondent**

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

Present : Ms. Gauri Neo Rampal, Sr. Standing Counsel for the appellant.

RITU BAHRI, J. (oral)

In view of the CBDT circular issued by the Govt. of India in 2019, learned counsel for the appellant seeks permission to withdraw the present appeal as the tax effect is on lower side i.e. Rs.71,39,439/- (less than one crore).

Since the amount is below than one crore, the present appeallant is being allowed to withdraw keeping the option open for the revenue, if it falls in any exception.

Pending application, if any, also stands disposed of

**(RITU BAHRI)
JUDGE**

**(MANISHA BATRA)
JUDGE**

12.04.2023**Jyoti-IV**

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