IN THE HIGH COURT OF HIMACHAL PRADESH, SHIMLA

CWP No. 724 of 2013.
Decided on: **September 20, 2013.**

Blue Coast Infrastructure Development Pvt Ltd ...Petitioner.

VERSUS

Commissioner of Income Tax, Shimla & ors …Respondents.

Coram
The Hon'ble Mr. Justice A.M. Khanwilkar, Chief Justice.
The Hon'ble Mr. Justice V.K. Sharma, Judge.

Whether approved for reporting?

For the Petitioner: M/s Dr. Rakesh Gupta, Pranay P.Singh and B.C. Negi, Advocates.

For the Respondents: Mr. Vinay Kuthiala, Sr. Advocate with Mr. Gaurav Sharma, Advocate.

Justice A.M. Khanwilkar, C.J. (Oral)

After hearing counsel for the parties for quite some time, in deference to the opinion expressed by the Court, counsel for the petitioner seeks liberty to withdraw this petition and to pursue all contentions raised in this petition before the concerned Authority.

2. Accordingly, petition is allowed to be withdrawn with liberty, as prayed. All questions are left open to be raised before the appropriate Authority.

(A.M. Khanwilkar)
Chief Justice

20th September, 2013. **(V.K. Sharma)**
(sl/K) **Judge**