**IN THE HIGH COURT OF HIMACHAL PRADESH AT SHIMLA**
**ON THE 15th DAY OF SEPTEMBER, 2022.**

**BEFORE**

**HON'BLE MR. JUSTICE TARLOK SINGH CHAUHAN**
**&**
**HON'BLE MR. JUSTICE VIRENDER SINGH**

**INCOME TAX APPEAL NO.8 OF 2019 WITH INCOME TAX APPEAL NO.27 OF 2019.**

1. **INCOME TAX APPEAL NO.8 OF 2019.**

**PR. COMMISSIONER OF INCOME TAX, SHIMLA.**

**.....APPELLANT.**

**(BY SH. VINAY KUTHIALA, SENIOR ADVOCATE WITH SH. DIWAN SINGH NEGI, ADVOCATE)**

**AND**

**M/S MILESTONE GEARS (P) LTD., 58, INDUSTRIAL AREA, SECTOR-1, PARWANOO, DISTT. SOLAN, THROUGH ITS MANAGING DIRECTOR.**

**.....RESPONDENT.**

**(BY SH. VISHAL MOHAN, ADVOCATE)**

2. **INCOME TAX APPEAL NO.27 OF 2019.**

**PR. COMMISSIONER OF INCOME TAX, SHIMLA, RAMESHWAR SINGH AGE ABOUT 55 YEARS.**

**.....APPELLANT.**

**(BY SH. VINAY KUTHIALA, SENIOR ADVOCATE WITH SH. DIWAN SINGH NEGI, ADVOCATE)**

**AND**

**M/S MILESTONE GEARS (P) LTD.,**
**58, INDUSTRIAL AREA, SECTOR-1,**
**PARWANOO, DISTT. SOLAN,**
**THROUGH ITS MANAGING DIRECTOR.**
**……RESPONDENT.**

**(BY SH. VISHAL MOHAN, ADVOCATE)**

---

*These appeals coming on for hearing this day,* ***Hon'ble Mr. Justice Tarlok Singh Chauhan,*** delivered *the following:*

**J U D G M E N T**

Learned counsel appearing for the appellant(s) submits that he may be permitted to withdraw the instant appeals in terms of the Circular No. 17/2019 issued by the Central Board of Direct Taxes (CBDT) on 08.08.2019 as the tax effect is less than rupees one crore. Accordingly, the instant appeals are dismissed as withdrawn, so also the pending applications if any.

**(Tarlok Singh Chauhan)**
**Judge**

**(Virender Singh)**
**Judge**

**15th September, 2022.**
**(krt)**