The High Court Of Madhya Pradesh

ITA-138-2018

(PRINCIPAL COMMISSIONER OF INCOME TAX 2 Vs ***SHRI NARESH CHANDRA AGRAWAL)***

Jabalpur, Dated : 08-01-2020

Shri Gautam Prasad, Advocate for the appellant.

Shri G.N.Purohit, Senior Advocate with Shri Uma Parashar, Advocate for the respondent.

Learned counsel for the appellant-revenue states that since the tax effect involved is less than Rs.One Crore, he has instructions to withdraw the present appeal in view of the Circular No.17/2019 dated 8.8.2019 issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes (Judicial Section), New Delhi. However, he prayed that liberty be granted to the Revenue to file an application for revival of the appeal, in case something survives therein.

Accordingly, this appeal is dismissed as withdrawn with liberty as prayed for. It is, however, clarified that withdrawal of the appeal by the Revenue shall not be taken to be affirmation of order of the Tribunal on merits. Further, the legal issue as claimed by the Revenue is being left open to be adjudicated in an appropriate case.

(AJAY KUMAR MITTAL)
CHIEF JUSTICE

(VIJAY KUMAR SHUKLA)
JUDGE

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