The High Court Of Madhya Pradesh

ITA-129-2014

(THE COMMISSIONER OF INCOME TAX BHOPAL Vs *K.K. SINGH CHOUHAN (HUF))*

Jabalpur, Dated : 10-02-2020

Mr. Sanjay Lal, Advocate for the appellant.

Learned counsel for the appellant-revenue states that since the tax effect involved is Rs.2,04,034/-, 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Accordingly, this appeal is dismissed as withdrawn with liberty as prayed for.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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