



IN THE HIGH COURT OF PUNJAB & HARYANA AT
CHANDIGARH

149

ITA-29-2022

Date of Decision: 29.05.2025

Pr. Commissioner of Income Tax-1, Chandigarh

.... Appellant

Versus

Sh. Sandeep Bhargava (HUF), Chandigarh

...Respondent

**CORAM: HON'BLE MR. JUSTICE DEEPAK SIBAL
HON'BLE MS. JUSTICE LAPITA BANERJI**

Present:- Mr. Yogesh Putney, Sr. Standing Counsel,
for the appellant.

Mr. Abhinav Narang, Advocate,
for the respondent.

DEEPAK SIBAL, J. (Oral)

1. Learned counsel appearing for the appellant-Revenue has referred to the communication dated 07.05.2025 from the office of Principal Commissioner of Income Tax Chandigarh, addressed to him in terms of which withdrawal of the instant appeal filed under Section 260-A of Income Tax Act, 1961 is sought on account of the low tax effect.

2. Dismissed as withdrawn.

3. It is, however, clarified that withdrawal of the appeal by the appellant-Revenue shall not be taken to be an affirmation of the order of the Tribunal on merits. However, the legal issues as claimed by the appellant-Revenue are being left open to be adjudicated in a proper case.



4. At this stage, learned senior standing counsel prays that liberty be also granted to the appellant-Revenue to file an application for the revival of the appeal, if something survives.
5. Liberty as prayed for, is granted.
6. Since the main appeal is dismissed as withdrawn, pending miscellaneous application(s), if any, shall also stand withdrawn.

[DEEPAK SIBAL]
JUDGE

29.05.2025

Jyoti Thakur

[LAPITA BANERJI]
JUDGE

Whether speaking/reasoned:

Yes/No

Whether reportable:

Yes/No