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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
R-299
\+ **ITA 527/2004**

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: None.

versus

S. R. GARG ..... Respondent
Through: None.

AND

R-300
\+ **ITA 533/2004**

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: None.

versus

S. R. GARG ..... Respondent
Through: None.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% 08.01.2016

1. From a perusal of the Assessment Order for the Assessment Years (AY) in question, i.e. AY 1994-95 and in light of the questions urged by the Revenue and framed by the Court on 4th October, 2004 in ITA 527 of 2004 for AY, it is seen that the tax effect in each of these appeals is less than Rs.20 lakhs. In view of the Circular No.21/2015 dated 10th December, 2015

issued by the Central Board of Direct Taxes, these appeals have to be treated as not pressed by the Revenue.

2. The appeals are, accordingly, dismissed as not pressed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JANUARY 08, 2016
MK