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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

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ITA 332/2016

COMMISSIONER OF INCOME TAX DELHI -15..... Appellant

Through: Mr P. Roy Chaudhuri, Senior Standing
counsel.

versus

MATRIX INFRASTRUCTURE

..... Respondent

Through

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

ORDER

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20.05.2016

CM No.19628/2016

1. Allowed, subject to all just exceptions.

CM No.19629/2016

2. For the reasons stated in the application, the delay in filing the appeal is condoned. The application is disposed of.

ITA 332/2016

3. The tax effect in this appeal is less than Rs.20 lakhs. In view of Circular No.21/2015 dated 10th December 2015 issued by the Central Board of Direct Taxes, this appeal has to be treated as not pressed by the Revenue.

4. Although the appeal has been filed by invoking the exception in para 8 of the Circular dated 10th December, 2015, the Court is of the considered view that the question involved is not covered by any of the exceptions.

5. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 20, 2016
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