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* IN THE HIGH COURT OF DELHI AT NEW DELHI
17.
\+ **ITA 331/2016**

COMMISSIONER OF INCOME TAX-DELHI-15 ..... Appellant
Through: Mr P. Roy Chaudhuri, Senior Standing counsel.

versus

KAMAL DHAWAN ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **20.05.2016**

CM No.19627/2016

1. Allowed, subject to all just exceptions.

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2. 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.

3. 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.

4. Accordingly, the appeal is dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 20, 2016
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