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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
3.
\+ **ITA 150/2016**

COMMISSIONER OF INCOME TAX-(CENTRAL)-I..... Appellant
Through: Mr. Ashok Manchanda, Senior Standing Counsel with Ms. Vibhooti Malhotra, Advocate.

versus

SIDDHARATH SAREEN ..... Respondent

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

<u>O R D E R</u>
% **23.02.2016**

<u>CM No. 5556/2016 (for exemption)</u>

1. Exemption allowed subject to all just exceptions.

2. The application is disposed of.

<u>ITA No. 150/2016 & CM No. 5557/2016 (for condonation of delay in re-filing the appeal)</u>

3. Learned counsel for the Revenue points out that the tax effect is less than Rs.20 lakhs. He states that in view of Circular No. 21/2015 dated 10th December 2015 issued by the Central Board of Direct Taxes, he does not press this appeal.

4. The appeal and the application are dismissed as not pressed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 23, 2016
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