$~13.

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

\+ ITA 111/2018

PRINCIPAL COMMISSIONER OF INCOME TAX-7..... Appellant

Through Mr. Sanjay Kumar, Advocate.

versus

M/S QUATRRO MORTGAGE SOLUTIONS PVT. LTD.

..... Respondent

Through Mr. Manu K. Giri & Mr. K.N. Ahuja, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% **11.09.2018**

Learned counsel for the appellant-Revenue states that tax effect in the present appeal is below Rs.50 lacs and hence in terms of Circular No. 3/2018 dated 11th July, 2018, the substantial questions of law raised need not be answered. The appeal may be disposed of without answering the substantial questions of law, which may be left open.

Taking the statement on record, we dispose of the present appeal, without answering the substantial questions of law. It is clarified that the issue raised is left open. We also grant liberty to the appellant to file an application for revival of the appeal in case it is found that the case is covered by any exception.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

SEPTEMBER 11, 2018
VKR