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

+ **ITA 381/2007 AND CM APPL. 4133/2007**

COMMISSIONER OF INCOME TAX

..... Appellant

Through Mr. Asheesh Jain, Senior Standing
Counsel with Mr. Sanjay Kumar,
Adv.

versus

ANIL BHALLA

..... Respondent

Through Mr. Madhur Aggarwal, Adv.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **15.10.2018**

No question of law is framed in this appeal.

By virtue of subsequent development i.e. issuance of a circular
(No. 3 of 2018 dated 11.07.2018) for low tax effect, the appeal cannot
be maintained and prosecuted by revenue.

As a result of the development, the appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

OCTOBER 15, 2018

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