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

\+ ITA No. 1098/2018 & CM No. 40857/2018

THE COMMISSIONER OF INCOME TAX-LTU ..... Appellant
Through Mr. Ruchir Bhatia, Advocate.

versus

C&S ELECTRIC LIMITED ..... Respondent
Through Mr. Piyush Kaushik, Advocate.

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

<u>O R D E R</u>

% **03.10.2018**

Counsel for the 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 appeal may be disposed of without examining the issue/question involved, which may be left open.

Recording the said statement and in terms thereof, the appeal is disposed of leaving the question of law open. We also clarify that in case the appeal is covered by any exception, it will be open to the Revenue to ask for revival of the appeal. Pending application is also disposed of.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

OCTOBER 03, 2018
VKR