$~52

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

\+ ITA 1089/2018

THE COMMISSIONER OF INCOME TAX-LTU ..... Appellant

Through : Mr.Ruchir Bhatia, Advocate.

versus

C & S ELECTRIC LTD. ..... 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>

% 01.10.2018

<u>ITA No.1089/2018 & CM APPL. 40592/2018 (delay in re-filing)</u>

Learned counsel for the appellant/Revenue states that the tax effect involved in this appeal is below Rs.50,00,000/- and hence, in terms of circular No.3/2018 dated 11.7.2018 the appeal may be disposed of without answering the issue/question raised.

Recording the aforesaid, the appeal is disposed of without examining the issue/question raised. We clarify that the issue/question is left open. We also grant liberty to the Revenue to file an application for revival of the present appeal, if it is found that the case is covered by an exception.

In view of the aforesaid position, we are not issuing notice in the application for condonation of delay in re-filing the appeal.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

OCTOBER 01, 2018/sa