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

+ **ITA 1308/2018**

THE PR. COMMISSIONER OF INCOME TAX -6 Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing Counsel.

versus

MODI INDUSTRIES LTD. Respondent

Through: Mr. Rohit Jain and Mr. Aniket D. Agrawal, Advocate.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

ORDER

% **26.11.2018**

Counsel for the appellant-Revenue submits that the tax effect in the present appeal is below Rs.50 lacs and hence, the substantial question of law raised in the present appeal need not be answered. The appeal may be disposed of leaving the question of law open.

Taking the statement on record, we dispose of the present appeal without answering the substantial question of law, which is left open. We also give liberty to the appellant-Revenue to file an application for revival if the case is covered under an exception.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 26, 2018

MR