

\$~38.

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

+ ITA 1376/2018

THE PR. COMMISSIONER OF INCOME TAX -6 Appellant
Through Mr. Sanampreet Singh, Advocate for Mr.
Ruchir Bhatia, Sr. Standing Counsel.

versus

MODI INDUSTRIES LTD. Respondent
Through Mr. Aniket D. Agrawal, Advocate.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

ORDER

03.12.2018

%

CM No. 50612/2018

Exemption granted subject to all just exceptions.

CM Nos. 50611/2018 & 50613/2018

Delay in filing and re-filing is not opposed.

Applications are allowed.

ITA No. 1376/2018

Learned counsel for the appellant-Revenue submits that the tax effect in the present appeal is below Rs.50 lakhs. Hence, the appeal may be disposed of without examining the issue/question raised, which may be left open and liberty may be granted to the Revenue to ask for revival in case the matter is covered by any exception.

We take the statement on record and dispose of the present appeal

with liberty, as prayed for. It is clarified that we have not expressed any opinion on merits.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

DECEMBER 03, 2018
VKR