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

+ **ITA 804/2018**

**THE PR. COMMISSIONER OF INCOME TAX -2- AGRA**

..... Appellant

Through: **Mr. Ruchir Bhatia, Advocate**

versus

**CHITRAKOOT MERCHANDISE PVT. LTD.**

..... Respondent

Through

WITH

+ **ITA 328/2018**

**THE PR. COMMISSIONER OF INCOME TAX- CENTRAL-3**

..... Appellant

Through: **Mr. Ruchir Bhatia, Advocate**

versus

**AMBIKA INFRATECH PVT. LTD.**

..... Respondent

Through

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MR. JUSTICE CHANDER SHEKHAR**

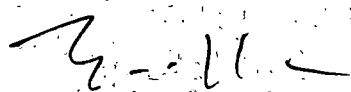
**ORDER**

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**31.07.2018**

Learned counsel for the Appellant/Revenue states that the tax effect in the present appeals is below Rs.50,00,000/-, and in terms of circular No.3/2018, dated 11.7.2018, the substantial question of law need not be answered and may be left open.

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Recording the said statement, the appeals are disposed of, without answering the substantial questions of law, which are left open.

  
SANJIV KHANNA, J

  
CHANDER SHEKHAR, J

JULY 31, 2018  
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