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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

% **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.

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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