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

\+ ITA 601/2018

PR. COMMISSIONER OF INCOME TAX – 12 ..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Jr. Standing Counsel for Revenue.

versus

SMT. TARUNA VERMA ..... Respondent

Through: Mr. Sameep, Advocate.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% **13.09.2018**

Learned counsel for the appellant/Revenue states that the tax effect in the present appeal is below Rs. 50,00,000/- and hence in terms of the Circular No. 3/2018 dated 11th July, 2018, the substantial question of law need not be answered. The appeal may be disposed of without answering the substantial question of law.

Recording the said statement, we disposed of the present appeal without answering the substantial question of law, which is left open.

Liberty is also granted to the appellant to file an application for revival of the appeal if the case is covered by an exception.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 13, 2018
MR