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

\+ **ITA 118/2005**

THE COMMISSIONER OF INCOME TAX ..... Appellant

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

versus

M/S VARDHMAN INDUSTRIES LTD. ..... Respondent

Through: Ms. Kavita Jha, Advocate with Ms. Devika Jain, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE SANJEEV NARULA

<u>O R D E R</u>

% **25.10.2018**

1. Ms. Kavita Jha, learned counsel appearing for the Respondent Assessee points out that the tax effect in the present case is less than Rs. 50 lakhs, even if the surcharge is added.

2. In view of the Circular no. 3/2018 dated 11th July, 2018 and with the tax effect in the present case being less than Rs. 50 lakhs, it is clear that the Revenue cannot pursue the present appeal. It is therefore disposed of in those terms.

S. MURALIDHAR, J.

SANJEEV NARULA, J.

OCTOBER 25, 2018/*sapna*