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

+ **ITA 1191/2005**

COMMISSIONER OF INCOME TAX Appellant
Through **Ms. P.L. Bansal, Adv.**

versus

ANIL BHALLA Respondent
Through **Mr. Madhur Aggarwal, Adv.**

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **15.10.2018**

No question of law is framed in this appeal.

By virtue of subsequent development i.e. issuance of a circular (No. 3 of 2018 dated 11.07.2018) for low tax effect, the appeal cannot be maintained and prosecuted by revenue.

As a result of the development, the appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

OCTOBER 15, 2018

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