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

\+ ITA 529/2005, CM APPL. 9853/2005

COMMISSIONER OF INCOME TAX ..... Appellant

versus

M/S SIKKIM JANSEVA PRATISTHAN ..... Respondent

\+ ITA 534/2005

COMMISSIONER OF INCOME TAX III ..... Appellant

versus

M/S SIKKIM JANSEVA PRATISTHAN ..... Respondent

Present: Mr. Sanjay Kumar, Mr. Asheesh Jain, Standing Counsel for appellant.
Mr. Jehangir Mistri, Sr. Adv. with Ms. Vasantiben Patel, Mr. Shailendra Swarup, Ms. Aparajita Swarup, Ms. Bindu Saxena, Advs. for respondent.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **02.08.2018**

It is stated by counsel for the Revenue that these two appeals are covered in terms of the latest circular of the Central Board of Direct Taxes (CBDT) (circular No.3/2018 dated 11.07.2018). The tax effect in respect of the relevant assessment years is much below the prescribed amounts (₹50 lacs). In view of the statement and having regard to the terms of CBDT Circular, the appeals are dismissed as not maintainable.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 02, 2018