$~R-50.

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

\+ ITA 762/2005

COMMISSIONER OF INCOME TAX ..... Appellant
Through Ms. Vibhooti Malhotra, Advocate.

versus

M/S MODI RUBBER LIMITED ..... Respondent
Through Nemo.

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

O R D E R
% **30.01.2018**

Counsel for the appellant-Revenue states that the quantum of tax involved is less than Rs.20 lacs, hence, this appeal under Section 260A of the Income Tax Act, 1961 need not be entertained and decided in view of the Circular No. 21/2015 dated 10th December, 2015.

In view of the statement made, we are not inclined to answer the substantial question of law raised in the afore-stated appeal. The appeal would be treated as disposed of for the purpose of record.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

JANUARY 30, 2018
VKR