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

+ ITA 769/2005

COMMISSIONER OF INCOME TAX ..... Appellant  
Through Mr. Puneet Rai and Mr. Ruchir  
Bhatia, Advs.

versus

M/S JAB CONSTRUCTION P. LTD. .... Respondent  
Through Mr. Sharad Agarwal, Adv. for  
Dr. Sharswat Bajpai, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MR. JUSTICE CHANDER SHEKHAR**

**ORDER**

**23.01.2018**

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Learned counsel for the Revenue states that the tax effect is less than Rs.20 lakhs.

In view of the aforesaid position, we are not inclined to examine and answer the question of law.

The appeal will be treated as disposed of, for the purpose of record.

**SANJIV KHANNA, J**

**CHANDER SHEKHAR, J**

**JANUARY 23, 2018**

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