$~48, 49, 51 & 57

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

\+ **<u>ITA 804/2005</u>**

THE COMMISSIONER OF INCOME TAX ..... Appellant

versus

RAMESH SURI ..... Respondent

49

<u>ITA 816/2005</u>

COMMISSIONER OF INCOME TAX DEL ..... Appellant

versus

M/S HIND INDUSTRIES LTD. ..... Respondent

51

<u>ITA 136/2006</u>

THE COMMISSIONER OF INCOME TAX ..... Appellant

versus

SUNEETA SETH ..... Respondent

57

<u>ITA 1268/2007</u>

COMMISSIONER OF INCOME TAX DELHI ..... Appellant

versus

SHIV NADAR ..... Respondent

<u>Present</u>: Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Jr. Standing Counsel for appellant.
Mr. Prakash Kumar, Advocate for respondent in Item No.48.
Mr. M.P. Rastogi and Mr. K.N. Ahuja, Advocates for respondent in Item No.49.
Ms. Kavita Jha, Advocate for respondents in Item No.51 & 57.

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

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

% **29.08.2018**

It is stated that these appeals by the Revenue involve a tax effect which is lower than ₹50 lac and consequently cannot be proceeded due to the Circular No.3/2018 dated 11.07.2018 of the Central Board of Direct Taxes. The tax effect in these appeals is lower than the limit prescribed for filing and prosecuting appeals by the Revenue i.e. ₹50 lac.

Consequently, these appeals are dismissed on account of the lower tax effect.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 29, 2018
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