

\$~R-78

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

+ **ITA 855/2005**

COMMISSIONER OF INCOME TAX Appellant
Through **Mr. Asheesh Jain, Sr. Standing**
Counsel with Mr. Shahrukh Ejaz,
Adv.

versus

M/S HARBANS DISTRIBUTORS LTD. Respondent
Through

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **31.01.2018**

During the course of hearing, learned counsel for the revenue states that the tax effect in the appeal is less than Rs.20 lakhs and hence, the question of law need not be answered.

In view of the aforesaid position, we refuse to answer the question of law. Accordingly, the appeal is disposed of. We clarify that we have not commented on merit.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

JANUARY 31, 2018

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