$~26,28,34,35

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

\+ ITA 50/2007

COMMISSIONER OF INCOME TAX ..... Appellant

versus

GOPAL DASS ESTATES & HOUSING PVT.LTD.

..... Respondent

\+ ITA 668/2009

THE COMMISSIONER OF INCOME TAX ..... Appellant

versus

GOPAL DASS ESTATES & HOUSING PVT.LTD.

..... Respondent

\+ ITA 456/2013

CIT ..... Appellant

versus

GOPAL DASS ESTATES & HOUSING PVT.LTD.

..... Respondent

\+ ITA 457/2013

COMMISSIONER OF INCOME TAX ..... Appellant

versus

GOPAL DASS ESTATES & HOUSING PVT.LTD.

..... Respondent

Present: Ms.Vibhooti Maihotra, Jr.Standing Counsel for appellant.
Mr. M.S. Syali, Sr. Advocate, Mr. Satyen Sethi, Mr. Arta Trana Panda, Mr. Tarun Singh, Ms. Gargi Sethee, Advs. for Assessees.

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

O R D E R

% **30.07.2018**

It is stated by the counsel for the Respondent that in view of the recent Circular of the Central Board of Direct Taxes (Circular No.3 of 2018 dated 11.07.2018) the appeals have to be dismissed as resulting in tax effect to less than the prescribed amount i.e. ₹50 lacs. This position is not denied by the counsel for the Revenue.

In the light of this development, the appeals are dismissed as having low tax effect limit.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JULY 30, 2018/akv