$~17

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

+ ITA 453/2006

THE COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Zoheb Hossain, Sr. Standing Counsel for Revenue along with Mr. Deepak Anand, Jr. Standing Counsel.

versus

KRISHAN K.SETH ..... Respondent
Through: Mr. Anunav Kumar, Advocate.

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

O R D E R

% **06.09.2018**

Though the questions of law were framed in this case, it is pointed out that the total amounts brought to tax were over ₹ 32 lakhs. The tax effect thus is in the range of less than ₹ 12 lakhs – much below the limit prescribed in the Notification No.3/2018 dated 11.07.2018.

The appeal is therefore not maintainable before this Court and the same is accordingly dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 06, 2018/akv