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

\+ CEAC 40/2018, C.M. Appl. No. 31547-31549/2018

PRINCIPAL COMMISSIONER OF CENTRAL TAX

..... Petitioner

versus

SH. MOHIT JAIN

..... Respondent

\+ CEAC 41/2018, C.M. Appl. No. 31551-31552/2018

PRINCIPAL COMMISSIONER OF CENTRAL TAX

..... Petitioner

versus

ASHOKA WIRE INDUSTRIES,

..... Respondent

Counsel for the petitioner:

Mr. Harpreet Singh, Senior Standing Counsel with Mr. Suresh Chaudhary, Advocate

Counsel for the respondent:

None.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **07.08.2018**

Learned counsel appearing on behalf of the appellant submits that in the present appeals the tax effect is lower than the amount prescribed in the CBDT circular governing the Revenue.

In view of the aforesaid, the appeals are dismissed for having low tax effect.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 07, 2018

pkb