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

+ **ITA 1138/2018 & CM APPL.43556/2018**

THE PR. COMMISSIONER OF INCOME TAX -6 Appellant

Through: Mr. Ruchir Bhatia, Adv.

versus

MODIPON LTD.

..... Respondent

Through: Mr. Santosh K. Aggarwal, Adv. with
respondent in person

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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16.10.2018

CM APPL.43556/2018 (for condonation of delay)

Delay of 143 days in re-filing of the appeal is not opposed by the learned counsel for the respondent-assessee. Application is accordingly allowed and delay is condoned.

ITA No.1138/2018

Learned counsel for the appellant/Revenue states that the tax effect in the present appeal is below Rs.50 Lacs and therefore, in terms of circular No. 3/2018 dated 11.07.2018, the appeal may be disposed of without examining the issues/questions raised which may be left open.

Recording the aforesaid statement, the appeal is disposed of without examining the issues/questions raised which are left open. We also grant liberty to the appellant/Revenue to file application for revival in case

the matter is covered by an exception.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

OCTOBER 16, 2018/rk