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

\+ ITA 985/2018

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

SURYA BUILDWELL PVT. LTD. ..... Respondent

Through: Mr. Rohit Jain & Mr. Aniket D. Agrawal, Advocates

WITH

\+ ITA 988/2018

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

SURYA BUILDWELL PVT. LTD. ..... Respondent

Through: Mr. Rohit Jain & Mr. Aniket D. Agrawal, Advocates

WITH

\+ ITA 989/2018

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

SURYA BUILDWELL PVT. LTD. ..... Respondent

Through: Mr. Rohit Jain & Mr. Aniket D.

Agrawal, Advocates

WITH

\+ ITA 990/2018
THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

SURYA BUILDWELL PVT. LTD. ..... Respondent
Through: Mr. Rohit Jain & Mr. Aniket D. Agrawal, Advocates

WITH

\+ ITA 991/2018
THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

SURYA BUILDWELL PVT. LTD. ..... Respondent
Through: Mr. Rohit Jain & Mr. Aniket D. Agrawal, Advocates

WITH

\+ ITA 992/2018
THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

SURYA BUILDWELL PVT. LTD. ..... Respondent

7

Through: Mr. Rohit Jain & Mr. Aniket D. Agrawal, Advocates

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **10.09.2018**

CM Nos.36710-11/2018
CM Nos.36713-14/2018
CM Nos.36715-16/2018
CM No.36717/2018
CM Nos.36763-64/2018
CM Nos.36765-66/2018

Learned counsel for the assessee, who appears on advance notice, states that he has no objection if the delay in filing and re-filing of the appeals is condoned. Accordingly, the applications are allowed and the delay is condoned.

ITA 985/2018
ITA 988/2018
ITA 989/2018
ITA 990/2018
ITA 991/2018
ITA 992/2018

Learned counsel for the Revenue states that these appeals arise from a consolidated order, but the tax effect in each appeal is below Rs.50,00,000/- and these appeals may be disposed of, in view of Circular No.3/2018, dated 11.7.2018, without adjudicating the question/issue raised. It may be clarified that the issue/question is left open and not decided.

Taking the statement made by learned counsel for the appellant on record, the appeals are disposed of, without examining the question raised. Issue/question is left open.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 10, 2018/tp