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

\+ ITA 1238/2018 and CM No. 46335/2018

THE PR. COMMISSIONER OF INCOME TAX -5 ..... Appellant
Through: Mr. Ruchir Bhatia, Advocate.

versus

JINDAL STAINLESS STEELWAY LTD, ... Respondent
Through

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

<u>O R D E R</u>

% **02.11.2018**

Counsel for the Revenue states that tax effect in the present appeal is below Rs.50 lacs and hence in terms of Circular No. 3/2018 dated 11th July, 2018 the appeal may be disposed of without examining the issue/question involved, which may be left open.

Recording the said statement and in terms thereof, the appeal is disposed of leaving the question of law open. We also clarify that in case the appeal is covered by any exception, it will be open to the Revenue to ask for revival of the appeal.

In the aforesaid circumstances, we do not examine the question of delay in refiling of the appeal. This issue would be examined in case application for revival is filed.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 02, 2018

MR