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

\+ ITA 582/2018

PR. COMMISSIONER OF INCOME TAX-7 ..... Appellant

Through: Mr. Asheesh Jain, Sr. Standing Counsel.

versus

PVR LTD. ..... Respondent

Through: Mr. Salil Kapoor and Ms. Soumya Singh, Advs.

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

O R D E R

% **28.11.2018**

Learned counsel for the appellant/revenue states that the tax effect in the present appeal is below Rs.50 lacs and hence, in terms of the Circular No.3 of 2018 dated 11.07.2018, the present appeal may be disposed of without answering/examining the issue and question raised. It may be clarified that the issue/question of law has been left open.

Taking the statement on record, we dispose of the present appeal without examining the question/issue raised, which is left open. Liberty is granted to the Revenue to file an application for revival of the appeal in case it is found that the matter is covered by an exception.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 28, 2018/*uj*