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

+ **ITA 81/2010**

COMMISSIONER OF INCOME TAX Appellant
Through **Mr. Ruchir Bhatia, Sr. Standing**
Counsel.
versus

CONVERTECH EQUIPMENT P. LTD. Respondent
Through **Mr. Sanat Kapoor, Advocate.**

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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13.09.2018

Counsel for the appellant-Revenue submits that the tax effect in the present appeal is below Rs.50 lacs and hence, the substantial question of law raised in the present appeal need not be answered. The appeal may be disposed of leaving the question of law open.

Taking the statement on record, we dispose of the present appeal without answering the substantial question of law, which is left open. We also give liberty to the appellant-Revenue to file an application for revival if the case is covered under an exception.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

SEPTEMBER 13, 2018

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