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

\+ ITA 256/2010

COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr. Asheesh Jain, Senior Standing Counsel with Mr. Shahrukh Goz, Advocate.

versus

ANIL KUMAR MALHOTRA COMMISSIONER OF INCOME TAX ..... Respondent

Through: Mr. Satyen Sethi, Mr. Arta Trana Panda and Ms. Gargi Sethee, Advocates.

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

O R D E R

% 12.09.2018

Learned counsel for the Revenue states that tax effect in the present appeal is below Rs. 50,00,000/- and in view of circular No. 3/2018, dated 11.07.2018, the present appeal may be disposed of, without examining the question/issue raised. It may be clarified that the issue/question is left open.

Learned counsel for the assessee submits that the issue raised is covered by the decision of this Court in ***Arun Shungloo Trust v. Commissioner of Income-tax, [2012] 249 CTR 294 (Delhi).***

Recording the statement for the counsel for Revenue, the appeal is disposed of, without examining the issue/question raised, which is left open. We have not expressed any opinion. We also clarify that in case the present appeal is covered by any exception, the appellant would be at liberty to file an application for revival. If required, we would then examine the contention raised by the assessee.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 12, 2018
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