

\$~55

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

+ **ITA 813/2018**

COMMISSIONER OF INCOMETAX

..... Appellant

Through: Mr. Ashok Manchanda, Senior
Standing Counsel

versus

APCO WORLDWIDE (INDIA) PVT. LTD

..... Respondent

Through

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

%

31.07.2018

CM No.30406/2018

Allowed, subject to all just exceptions.

Application is disposed of.

CM No.30405/2018

Delay in re-filling the appeal is condoned. Application is allowed.

ITA No.813/2018

Learned Senior Standing Counsel for the revenue states that in the present appeal, the tax effect is below Rs.50,00,000/-, and in view of circular No.3/2018, dated 11.7.2018, the substantial question of law raised need not be answered and may be left open.

Recording the aforesaid, the appeal is disposed of, without answering the substantial question of law, which is left open.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

JULY 31, 2018
tp