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

\+ CEAC 33/2018

\+ CEAC 34/2018 & CM APPL. 27944/2018

\+ CEAC 35/2018

COMMISSIONER OF GOODS AND SERVICE TAX DELHI (EAST) ..... Petitioner

Through Mr.Amit Bansal, Advocate.

versus

SH. VIJAY GUPTA, DIRECTOR OF PUSPANJALI ENTERPRISES (P) LTD. ..... Respondent

Through Mr.Rupesh Kumar, Mr.Pravesh Bahuguna and Mr.Karruppiah Meyyappan, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **26.09.2018**

It is submitted that the appeals are no longer maintainable on account of low tax effect by virtue of the Circular dated 11.7.2018 issued by the Central Board of Direct Taxes. Accordingly, the appeals are dismissed as having low tax effect.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 26, 2018

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