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

+ **ITA 1002/2018 & CM Nos.37590-91/2018**

THE PR. COMMISSIONER OF INCOME TAX -4..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

GALGOTIA SOFTWARE PVT. LTD. Respondent

Through

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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14.09.2018

Learned counsel for the appellant/Revenue states that the tax effect involved in this appeal is below Rs.50,00,000/- and hence, in terms of circular No.3/2018 dated 11.7.2018, the appeal may be disposed of, without answering the issue/question raised. It may be clarified that the issue/question raised has been left open.

Recording the aforesaid, the appeal is disposed of, without examining the issue/question raised. We also clarify that the issue/question is left open. We also grant liberty to the Revenue to file an application for revival of the present appeal, if it is found that the case is covered by an exception.

In the aforesaid circumstances, we are not issuing notice on the applications for condonation of delay in filing and re-filing the appeal. These applications will be considered, in case application for revival is filed. For present, all applications will be treated as disposed of.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 14, 2018/tp