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

+ **ITA 382/2017**

**PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)-1**

..... Appellant

Through : Mr.Asheesh Jain, Sr.Standing Counsel with  
Mr.Shahrukh Ejara, Advocate.

versus

**ULTRA HOME CONSTRUCTION PVT. LTD.,**

..... Respondent

Through : None.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MR. JUSTICE CHANDER SHEKHAR**

**ORDER**

% **01.10.2018**

Learned Senior Standing 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.

Recording the aforesaid, the appeal is disposed of, without examining the issue/question raised. We 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.

**SANJIV KHANNA, J.**

**CHANDER SHEKHAR, J.**

**OCTOBER 01, 2018/sa**