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

\+ ITA 905/2018

PR. COMMISSIONER OF INCOME TAX-2, ... Appellant

Through: Mr. Ashok Manchanda, Senior Standing Counsel & Mr. Aditya Khamparia, Advocate

versus

SMT. SALONI NARANG ..... Respondent

Through:

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

O R D E R

% **21.08.2018**

CM No. 33599/2018 in ITA No.905/2018

Allowed, subject to all just exceptions.

Applications are disposed of.

ITA No.905/2018 &CM No.33598/2018

Learned Senior Standing Counsel for the Revenue has relied upon the exclusion given in paragraph 8 of clause 8 of the Circular No. 21/2015, which it is stated, was not noticed by the Tribunal in the impugned order. We feel that proper course for the Revenue is to file an application under Section 254(2) of the Income Tax Act, 1961. Recording the above, the appeal is disposed of. However, if the said application is not entertained or dismissed, the Revenue is entitled to revive the present appeal. In view of the order passed above, we are not issuing notice on the application for the condonation of delay at this stage.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

AUGUST 21, 2018
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