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

+ **ITA 513/2012 & CM APPL. 15383/2012**

CIT

..... Appellant

Through : Mr.Zoheb Hossain, Sr.Standing counsel for
the Revenue.

versus

WASIM INDUSTRIES

..... 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