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

+ ITA 94/2009

COMMISSIONER OF INCOME TAX, CENTRAL-I..... Appellant

Through: Mr. Ashok Manchanda, Senior
Standing Counsel

versus

M/S SEASONS TEXTILES LTD.

..... Respondent

Through

WITH

+ ITA 237/2009

COMMISSIONER OF INCOME TAX, CENTRAL-I..... Appellant

Through: Mr. Zohaib Hossain, Senior Standing
Counsel with Mr. Deepak Anand,
Junior Standing Counsel

versus

M/S SEASONS TEXTILES LTD.

..... Respondent

Through

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **13.09.2018**

In these two appeals by the Revenue, the tax effect is below Rs.50,00,000/-. Hence, in terms of circular No.3/2018, dated 11.7.2018, the substantial question of law need not be answered.

In view of the aforesaid position, the appeals are disposed of, without answering the substantial question of law, which is also left open. However,

we grant liberty to the Revenue to file an application for revival of the appeals, in case the appeals are covered by any exceptions.

3-11C.

SANJIV KHANNA, J.

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CHANDER SHEKHAR, J.

SEPTEMBER 13, 2018

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