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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ **ITA 872/2017**  
+ **ITA 873/2017**  
+ **ITA 874/2017**  
+ **ITA 877/2017 and**  
+ **ITA 878/2017**

**PR. COMMISSIONER OF INCOME TAX -18** ..... Appellant  
Through **Mr. Zoheb Hossain, Sr. Standing**  
**Counsel and Mr. Deepak Anand, Jr.**  
**Standing Counsel**

versus  
**MAHARANI OF INDIA** ..... Respondent  
Through **Mr. Rohit Jain and Mr. Aniket D.**  
**Agrawal, Advocate**

**CORAM:**

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

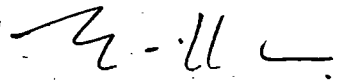
**HON'BLE MR. JUSTICE CHANDER SHEKHAR**

**ORDER**

**% 27.08.2018**

Counsel for the appellant/Revenue states that the tax effect in the present appeals relating to assessment year 2003-2004 to 2007-2008 is below Rs.50 Lacs and hence, in terms of circular No. 3/2018 dated 11.07.2018, the substantial question of law framed in the appeals need not be answered and the appeals may be disposed of.

Recording the aforesaid statement, the appeals are disposed of without answering the substantial question of law which is left open.

  
**SANJIV KHANNA, J**

  
**CHANDER SHEKHAR, J**

**AUGUST 27, 2018/b**