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

\+ ITA 694/2017

PR. COMISSIONER OF INCOME TAX, DELHI-11..... Appellant
Through: Mr. Raghvendra Singh, Advocate

versus

SURREN CHANANA ..... Respondent
Through: Mr. Rohit Madan, Mr. Nitin Gulati & Mr. Amol Sinha, Advocates

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

ORDER

% **30.08.2018**

Learned counsel for the appellant/Revenue states that the tax effect in the present appeal being below Rs.50,00,000/-, in terms of circular No.3/2018 dated 11.7.2018, the appeal may be disposed of, without deciding the substantial questions of law framed, which may be left open.

Recording the aforesaid statement, the appeal is disposed of, without deciding the substantial questions of law, which are left open. However, liberty is given to the appellant to file an application for revival of the appeal, in case it is found that the present case is covered by one of the exceptions.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

AUGUST 30, 2018/tp