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

\+ ITA 875/2016

PR. COMMISSIONER OF INCOME TAX
(CENTRAL) – 3 ..... Appellant

Through: Mr.Zoheb Hossain, Sr. St. Counsel

versus

MAHAMAYA GENERAL FINANCE CO. LTD. ..... Respondent

Through: Mr.Piyush Kaushik, Adv.

**CORAM:**
**HON'BLE MR. JUSTICE SANJIV KHANNA**
**HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI**

**O R D E R**

**% 12.12.2018**

Learned counsel for the Revenue has handed-over copy of letter dated 08.12.2018 received from the Principal Commissioner of Income Tax, Central Zone. It is accepted in the said letter that the tax effect in the present appeal is below Rs.50 lakhs.

Learned counsel for the appellant/revenue states that since tax effect in the present appeal is below Rs. 50 lakhs, the present appeal may be disposed of without answering/examining the issue and question raised in terms of the Circular No.3 of 2018 dated 11.07.2018. It may be clarified that the issue/question of law has been left open, with liberty to revive the appeal if the matter is covered by an exception.

Taking the statement on record, we dispose of the present appeal without examining the question/issue raised, which is left open. Liberty is granted to the Revenue to file an application for revival of the appeal in case it is found that the matter is covered by an exception.

**SANJIV KHANNA, J.**

**ANUP JAIRAM BHAMBHANI, J.**

**DECEMBER 12, 2018**
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