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

+ **ITA 1174/2017**

COMMISSIONER OF INCOME TAX Appellant

Through : Mr.Ashok K.Manchanda, Sr.Standing
Counsel.

versus

GURUBACHAN SINGH SALUJA Respondent

Through : Mr.Salil Kapoor with Ms.Soumya Singh,
Advocates.

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.

In view of the order passed above, the date of hearing fixed in the matter i.e.22.01.2019 will be treated as cancelled.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

OCTOBER 01, 2018/sa