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

\+ ITA 994/2017

THE COMMISSIONER OF INCOME TAX- INTERNATIONAL TAXATION-2 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

MAYANK AUTO ENGINEERS PVT. LTD. ..... Respondent

Through: Dr. Rakesh Gupta, Mr. Somit Agarwal, Ms. Monica Ghai and Mr. Rohit Kumar Gupta, Advocates.

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

O R D E R

% **07.08.2018**

Learned counsel for the appellant-Revenue states that tax effect in the present appeal is below Rs.50 lacs and hence, in terms of the Circular No. 3/2018 dated 11th July, 2018, the substantial questions of law raised need not be answered and may be left open.

Recording the aforesaid, we disposed of the present appeal without answering the substantial questions of law raised. It is clarified that the questions of law have been left open.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

AUGUST 07, 2018

MR