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

\+ ITA 24/2018

PR. COMMISSIONER OF INCOME TAX-3, NEW DELHI ..... Appellant

Through: Mr. Asheesh Jain, Senior Standing Counsel with Mr. Dushyant Sarna, Advocate.

Versus

FEDERAL MOGUL GOETZE INDIA LTD. (EARLIER KNOWN AS GOETZE INDIA LTD.) ..... Respondent

Through: Mr. Satyen Sethi, Advocate with Mr. Arta Trana Panda, Advocate.

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

O R D E R

% 26.10.2018

Learned counsel for the appellant-revenue states that the tax effect in the present appeal is below Rs. 50,00,000/- and hence in terms of Circular No. 3/2018 dated 11.07.2018, the appeal may be disposed of without answering the issues or questions raised. We may clarify that the issues and questions raised in the present appeal are left open.

Taking the statement on record, we dispose of the present appeal without examining the issues and questions which are left open. Liberty is also granted to the appellant-revenue to file an application for revival of the appeal in case matter is covered by any exception.

SANJIV KHANNA, J

ANUP JAIRAM BHAMBHANI, J

OCTOBER 26, 2018/*p'ma*