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

\+ ITA 942/2017

THE PR. COMMISSIONER OF INCOME TAX-6..... Appellant
Through: Mr. Ruchir Bhatia, Advocate

versus

MRL TYRES LTD. ..... Respondent
Through

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

O R D E R

% 12.09.2018

Learned counsel for the Revenue states that the tax effect in the present appeal is below Rs.50,00,000/- and in view of circular No.3/2018, dated 11.7.2018, the present appeal may be disposed of, without answering the substantial question of law. It may, however, be clarified that the issue raised is left open.

Taking the statement on record, the appeal is disposed of, without answering the substantial question of law. We also clarify that the issue raised is left open. Liberty is granted to the Revenue to file an application for recall in case the appeal is covered by an exception.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 12, 2018/tp