

\$~43

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

+ **ITA 998/2017**

**THE COMMISSIONER OF INCOME TAX-INTERNATIONAL  
TAXATION-1** ..... Appellant

Through : Mr.Zoheb Hossain, Sr.Standing counsel for  
the Revenue.

versus

**GOLDRATT CONSULTING LTD.** ..... Respondent

Through: None.

**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.

The date of hearing already fixed in the matter i.e.31.10.2018 before the Joint Registrar and 14.11.2018 before the Court will be treated as cancelled.

In view of the order passed, we are not deciding application for condonation of delay CM No.41755/2017. If required, the same would be decided if the appeal is revived.

**SANJIV KHANNA, J.**

**CHANDER SHEKHAR, J.**

**OCTOBER 01, 2018/sa**