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

+ **CUSAA 51/2017 & CM APPL. 34344/2017**
COMMISSIONER OF CUSTOMS

..... Appellant

versus

MR. CHAMKESH SADH

..... Respondent

8

+ **CUSAA 52/2017 & CM APPL. 34406/2017**
COMMISSIONER OF CUSTOMS

..... Appellant

versus

RAKESH SADH

..... Respondent

Present : Mr. Sameer Jain, Standing Counsel with Mr. Love Kumar Gupta, Adv. for the appellants.
Mr. Tarun Gulati, Mr. Shashi Mathews, Mr. Vasu Nigam, Ms. Rachana Yadav & Mr. Tarun Chawla, Advs. for the respondents.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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05.09.2018

At the outset, this Court notices that tax effect in each of these appeals is only ₹50,000/- which is far below the prescribed limit (₹50 Lakhs) in terms of the notification/circular of Central Board of Indirect Tax (CBIT) dated 11.07.2018. These appeals are therefore, dismissed for low tax effect.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

SEPTEMBER 05, 2018/rc