

\$~R-10AB

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

+ ITA 1030/2017

PRINCIPAL COMMISSIONER OF INCOME TAX-05 Appellant

Through: Mr. Zohaib Hussain, Sr. St. Counsel

versus

VIJAY KUMAR ARORA

.... Respondent

Through:

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **27.09.2018**

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

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 27, 2018/rk