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

\+ ITA 996/2017

PR. COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr. Ashok Manchanda, Senior Standing Counsel

versus

MKM FINSEC PVT. 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 clarify that the issue raised is left open. We also clarify that in case the present appeal is covered by an exception, the appellant would be at liberty to file an application for revival.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 12, 2018/tp