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

\+ ITA 1176/2017

PR COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Jr. Standing Counsel for Revenue.

versus

ORIENT APPERAL ..... Respondent

Through: Mr. Rajesh, Mr. Ramanand Roy, Mr. Rohit Sharma and Mr. Sanjeev Saxena, Advocates.

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

O R D E R

% **27.09.2018**

Counsel for the appellant-Revenue states that the tax effect in the present appeal is below Rs.50 lakhs and hence, the appeal may be disposed of in terms of the Circular No.3/2018 dated 11th July, 2018, without answering the substantial question of law as framed. It may be clarified that the question raised is left open.

We take the statement on record and dispose of the present appeal without answering the substantial question of law, which is left open. If the present appeal falls under exception, it will be open to the Revenue to file an application for revival.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

SEPTEMBER 27, 2018

MR