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

\+ ITA 79/2018

COMMISSIONER OF INCOME TAX CENT-2 ..... Appellant

Through: Mr. Ashook K. Manchanda, Sr. Standing Counsel with Mr. Aditya and Mr. Aman, Advocates.

versus

BABUSHKA PROMOTERS (P) LTD ..... Respondent

Through: Mr. P.C. Yadav and Mr. P.K. Bansal, Advocates.

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

O R D E R

% **01.10.2018**

Learned counsel for the appellant-Revenue states that the tax effect in the present appeal is below Rs.50 lacs and, therefore, in terms of Circular No. 3/2018 dated 11th July, 2018 the appeal may be disposed of without examining and deciding the issue/question raised. It may be clarified that the issue/question is left open.

Recording the aforesaid statement, the appeal is disposed of, without answering the issue/question raised, 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.

OCTOBER 01, 2018/MR