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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 160/2018 & CM APPL. 5090/2018**
PR. COMMISSIONER OF INCOME TAX - 4 Appellant
Through: Mr.Zoheb Hossain, Sr. St. Counsel
versus
GENERAL SALES LTD. Respondent
Through: Mr.Vaibhav Kulkarni, Adv.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% **18.09.2018**

CM APPL. 5090/2018 (condonation of delay)

For the reasons mentioned in the application, the delay of 19 days in re-filing is condoned.

Application is allowed.

ITA 160/2018

Learned counsel for the appellant/Revenue states that the tax effect involved in this appeal is below Rs.50,00,000/- and hence, in terms of circular No.3/2018 dated 11.7.2018, the appeal may be disposed of, without answering the issue/question raised.

Recording the aforesaid, the appeal is disposed of, without examining the issue/question raised. We also clarify that the issue/question is left open. We also grant liberty to the Revenue to file an application for revival of the present appeal, if it is found that the case is covered by an exception.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

SEPTEMBER 18, 2018/rk