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

\+ ITA 293/2018

PR. COMMISSIONER OF INCOME TAX, DELHI - 19

..... Appellant

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

versus

SH. CHARANBIR SINGH SETHI ..... Respondent

Through: Mr. S. Krishnan and Mr. K. Prasanna, Advocates.

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

O R D E R

% **01.10.2018**

CM No. 9303/2018

Delay in re-filing is not opposed, hence the application for condonation of delay is allowed.

ITA 293/2018

Learned counsel for the appellant-Revenue states that the tax effect in the present appeals 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