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

+ **ITA 127/2018**

THE PR. COMMISSIONER OF INCOME TAX -6 Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel with Mr. Sanampreet Singh,
Adv.

versus

MAGNETI MARAELLI POWERTRAIN INDIA PVT. LTD.

..... Respondent

Through: Mr. Aditya Vohra, Adv.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE ANUP JAIRAM BHAMBHANI

ORDER

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14.11.2018

Learned counsel for the appellant/revenue states that the tax effect in the present appeal is below Rs.50 lacs and hence, in terms of the Circular No.3 of 2018 dated 11.07.2018, the present appeal may be disposed of without answering/examining the issue and question raised. It may be clarified that the issue/question of law has been left open.

Taking the statement on record, we dispose of the present appeal without examining the question/issue raised, which is left open. Liberty is granted to the respondent to file an application for revival of the appeal in case it is found that the matter is covered by an exception.

SANJIV KHANNA, J.

ANUP JAIRAM BHAMBHANI, J.

NOVEMBER 14, 2018/uj