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

+ ITA 177/2018

PRINCIPAL COMMISSIONER OF INCOME TAX-7..... Appellant
Through Mr. Asheesh Jain, Sr. Standing Counsel
& Mr. Shahrukh Ejaz, Advocate.

versus

OCL INDIA LTD. Respondent
Through Mr. Simran Mehta, Advocate.

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

% **ORDER**
16.08.2018

It is stated by the counsel for the appellant-Revenue that the tax effect in the present case is below Rs.50 lacs and hence in terms of Circular No. 3/2018 dated 11th July, 2018, the appeal may be disposed of without answering the question of law, which may be left open.

Recording the said statement, the appeal is disposed of without answering the substantial question of law, which is left open.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

AUGUST 16, 2018
VKR