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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA 47/2019**

PR. COMMISSIONER OF INCOME TAX -2 ..... Appellant
Through: Mr Zoheb Hossain Senior Standing Counsel for Revenue.

versus

M/S AT & T COMMUNICATION SERVICES INDIA PVT. LTD. ..... Respondent
Through: Mr Sachit Jolly, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

<u>O R D E R</u>
% **13.08.2019**

<u>CM 2682/2019 (exemption)</u>

1.Allowed, subject to all just exceptions.

<u>CM 2681/2019 (delay)</u>

2. For the reasons explained in the application, the delay in re-filing the appeal is condoned and the application is allowed.

<u>ITA 47/2019</u>

3.The tax effect being below the stipulated monetary limit, the appeal is treated as not pressed in terms of the CBDT Circular No. 17 of 2019 dated 8th August, 2019 and is disposed of as such.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 13, 2019
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