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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 829/2019**

PR. COMMISSIONER OF INCOME TAX 7, DELHI..... Appellant

Through: **Mr. Raghvendra Singh, Advocate.**

versus

REPLIKA PRESS PVT. LTD. Respondent

Through: **Mr. K. Sampath and Mr. S. Krishnan,
Advocates.**

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

01.11.2019

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Learned counsel for the respondent points out that tax effect in the present case is less than Rs. 1 crore. He has tendered in Court the demand notice issued in pursuance of the impugned order, which is for Rs.61,57,310/- inclusive of interest.

Mr. Singh has checked up the matter and he does not dispute this position. He points out that in the appeal, the tax effect has been disclosed as Rs. 1.2 crore.

The appeal is, accordingly, disposed of on account of low tax effect i.e. below Rs. 1 crore. However, in case, the appellant finds that the tax effect is more than Rs. 1 crore, the appellant shall be entitled to seek revival of the appeal on that ground.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 01, 2019/kd