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

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\+ **ITA 169/2005 & CM 47562/2018**

THE COMMISSIONER OF INCOME TAX ..... Appellant

Through: Ms. Vibhooti Malhotra, Senior Standing Counsel for Revenue.

versus

M.S.AGGARWAL ..... Respondent

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani &Ms. Soumya Singh, Advocates.

\+ **ITA 895/2008 & CM 51479/2018**

THE COMMISSIONER OF INCOME TAX ..... Appellant

Through: Ms. Vibhooti Malhotra, Senior Standing Counsel for Revenue.

versus

M.S.AGGARWAL ..... Respondent

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani &Ms. Soumya Singh, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE RAJIV SHAKDHER
JUSTICE C.HARI SHANKAR

<u>O R D E R</u>

% **09.08.2019**

1. The tax effect being below the stipulated monetary limit in terms of the CBDT Circular No. 17 of 2019 dated 8th August, 2019 these appeals are

treated as not pressed and are disposed of as such. Pending applications are also disposed of.

2. The question of law is left open to be considered in an appropriate case.

S. MURALIDHAR, J.

RAJIV SHAKDHER, J.

C.HARI SHANKAR, J.

AUGUST 9, 2019

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