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

23 & 24

\+ **ITA 1236/2018**

THE COMMISSIONER OF INCOME TAX –LTU ..... Appellant

Through: Mr Ajit Sharma, Senior Standing Counsel for Revenue with Ms Adeeba Mujahid, Advocates.

versus

SRF LIMITED ..... Respondent

Through: Ms Gargi Sethee, Advocate.

\+ **ITA 1237/2018**

THE COMMISSIONER OF INCOME TAX-LTU ..... Appellant

Through: Mr Ajit Sharma, Senior Standing Counsel for Revenue with Ms Adeeba Mujahid, Advocates.

versus

SRF LIMITED ..... Respondent

Through: Ms Gargi Sethee, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

ORDER

% **05.08.2019**

CM 46299/2018 (delay) in ITA 1236/2018
CM 46334/2018 (delay) in ITA 1237/2018

1. For the reasons explained in the applications, the delay in re-filing the appeals is condoned and the applications are allowed.

ITA 1236/2018
ITA 1237/2018

2. Learned counsel for the Assessee appearing on advance notice states that tax effect in both these matters is below the monetary limit in terms of the Notification No. 3/2018 dated 11th July 2018 issued by the Central Board of

Direct Taxes ('CBDT').

3. The appeals are accordingly treated as not pressed and disposed of as such. In the event that the Revenue finds subsequently to the contrary, it will be open to the Revenue to file an appropriate application in that regard.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 05, 2019
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