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

+ ITA Nos. 939/2017 & 940/2017

PR. COMMISSIONER OF INCOME TAX, DELHI-5..... Appellant
Through Mr. Deepak Anand, Advocate.

versus

M/S KAANE PACKAGING PVT. LTD. Respondent
Through Mr. Manu K. Giri & Mr. K.N. Ahuja,
Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

11.09.2018

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CM Nos. 39920-39921/2017 in ITA No. 939/2017

CM Nos. 39923-39924/2017 in ITA No. 940/2017

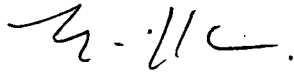
Learned counsel for the respondent-assessee does not oppose the applications for condonation of delay of one day in filing and six days in re-filing the appeals. In view of the concession given, delay in filing and re-filing are condoned. The applications are allowed.

ITA Nos. 939/2017 & 940/2017

Learned counsel for the appellant-Revenue states that tax effect in the present appeals is below Rs.50 lacs and hence in terms of Circular No. 3/2018 dated 11th July, 2018, the appeals may be disposed of, without answering the substantial questions of law raised and framed. It may be clarified that the issue/questions raised are left open.



Taking the statement on record, we dispose of the present appeals, without answering the substantial questions of law raised. We clarify that the issue/questions of law raised are left open.


SANJIV KHANNA, J.


CHANDER SHEKHAR, J.

SEPTEMBER 11, 2018
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