



§~7 & 8

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

+ ITA 265/2018

THE PR. COMMISSIONER OF INCOME TAX-CENTRAL  
GURGAON ..... Appellant  
Through Mr. Ruchir Bhatia, Advocate.

versus

M/S NECTOR LIFESCIENCE LTD. .... Respondent  
Through

ITA 266/2018

THE COMMISSIONER OF INCOME TAX -EXEMPTION  
..... Appellant  
Through Mr. Ruchir Bhatia, Advocate.

versus

INDIAN NATIONAL THEATRE TRUST ..... Respondent  
Through Mr. V.P. Gupta, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**  
**HON'BLE MR. JUSTICE CHANDER SHEKHAR**

**ORDER**

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**05.09.2018**

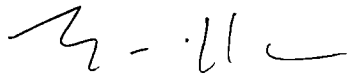
Counsel for the appellant-Revenue states that the tax effect in the present appeals in each case is less than Rs.50 lakhs and in terms of Circular No.3 of 2018 dated 11<sup>th</sup> July, 2018, the present appeals may be disposed of without adjudicating the issues/questions raised, which should be treated as left open.

Recording the statement made, the appeals are disposed of without answering and deciding the issues/questions raised, which are



left open.

In view of the statement made, we are not deciding C.M. No.8247/2018, seeking condonation of delay filed in ITA No.265/2018.

  
SANJIV KHANNA, J.

  
CHANDER SHEKHAR, J.

SEPTEMBER 05, 2018

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