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

+ ITA 471/2018

THE PR. COMMISSIONER OF INCOME

TAX -CENTRAL-3

..... Appellant

Through Mr. Ruchir Bhatia, Advocate

versus

GREEN VALLEY HOUSING & LAND

DEVELOPMENT PVT. LTD.

..... Respondent

Through None

And

+ ITA 474/2018

THE PR. COMMISSIONER OF INCOME TAX -3 Appellant

Through Mr. Ruchir Bhatia, Advocate

versus

DECENT FINANCIALS SERVICES PVT. LTD..... Respondent

Through None

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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31.08.2018

It is stated by counsel for the appellant/Revenue that the tax effect in the present appeals is below Rs.50 Lacs and hence, in terms of circular No. 3/2018 dated 11.07.2018, the substantial question of law raised in the appeals need not be answered.

Recording the aforesaid statement, the appeals are disposed of without answering the substantial question of law which is left open.


SANJIV KHANNA, J


CHANDER SHEKHAR, J

AUGUST 31, 2018/b