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

\+ ITA 427/2018 and

\+ ITA 495/2018 with CM No. 16306/2018

THE PR. COMMISSIONER OF INCOME TAX -5 ..... Appellant
Through Mr. Ruchir Bhatia, Advocate

versus

KRONOS SOLUTIONS INDIA PVT. LTD. ..... Respondent
Through Mr. Kamal Sawhney, Mr. Prashant Meharchandani and Mr. Upkar Agrawal, Advs.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% 30.07.2018

Counsel for the appellant/Revenue states that the tax effect in the present appeal is below Rs.50 Lacs and therefore, in terms of circular No. 3/2018 dated 11.07.2018, the substantial question of law raised in the appeal need not be answered.

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

SANJIV KHANNA, J

CHANDER SHEKHAR, J

JULY 30, 2018/b