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

+ ITA 557/2018

PR. COMMISSIONER OF INCOME TAX, DELHI – 2 Appellant
Through: Mr. Ashok K. Manchanda, Senior
Standing Counsel

versus

ASHWANI KAPOOR Respondent
Through: Mr. K. Prasanna & Mr. S. Krishnan,
Advocates

+ ITA 558/2018

PR. COMMISSIONER OF INCOME TAX, DELHI- 2 Appellant
Through: Mr. Ashok K. Manchanda, Senior
Standing Counsel

versus

ASHWANI KAPOOR Respondent
Through: Mr. K. Prasanna & Mr. S. Krishnan,
Advocates

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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16.10.2018

Learned counsel for the appellant/Revenue states that the tax effect in the present appeals is below Rs.50,00,000/- and hence, in terms of circular No.3/2018 dated 11.7.2018, the appeals may be disposed of without answering the issues/questions raised, leaving the issue/question open.

Taking the statement on record, the appeals are disposed of without examining the issues/questions raised on merits, which are



left open. We also clarify that the Revenue would be entitled to ask for revival of the appeals, in case the matters are covered by an exception.


SANJIV KHANNA, J


CHANDER SHEKHAR, J

OCTOBER 16, 2018/tp