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

+ ITA 636/2018

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-1

..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

SAHARA INDIA LIMITED

..... Respondent

Through

WITH

+ ITA 640/2018

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

SAHARA INDIA LIMITED

..... Respondent

Through

WITH

+ ITA 647/2018

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-1

..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

SAHARA INDIA LIMITED

..... Respondent

Through

WITH



+ ITA 652/2018  
 THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-1  
 ..... Appellant  
 Through: Mr. Ruchir Bhatia, Advocate  
 versus  
 SAHARA INDIA LIMITED ..... Respondent  
 Through

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

**ORDER**

% 25.09.2018  
CM No.22620/2018 in ITA No.640/2018  
CM No.22630/2018 in ITA No.647/2018  
CM No.22928/2018 in ITA No.652/2018

Allowed, subject to all just exceptions. The applications are disposed of.

**ITA Nos.636/2018, 640/2018, 647/2018 & 652/2018**

Learned counsel for the appellant/Revenue states on instructions that the tax effect in the present appeals is below Rs.50,00,000/- and, therefore, in terms of circular No.3/2018 dated 11.7.2018, the appeals may be disposed of, without examining the issue/question raised. It may be clarified that the issue/question is left open.

Taking the statement on record, we dispose of the present appeals, in view of the low tax effect, observing that we have not commented on merits.

  
 SANJIV KHANNA, J

  
 CHANDER SHEKHAR, J

SEPTEMBER 25, 2018/tp