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

+ ITA 693/2018 and 695/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) - II

..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing
Counsel for the Revenue.

versus

M/S S3H BUILDERS PVT. LTD.E

..... Respondent

Through: Mr. Rohit Jain and Mr. Aniket D.
Aggarwal, Advocates.

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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15.10.2018

CM APPL. 26156/2018 in ITA No. 693/2018

CM APPL. 26160/2018 in ITA No. 695/2018

Delay in filing is not opposed by the counsel for the respondent.
Applications are accordingly allowed.

ITA 693/2018 and 695/2018

Counsel for the Revenue states that tax effect in the present appeals are below Rs.50 lacs and hence in terms of Circular No. 3/2018 dated 11th July, 2018 the appeals may be disposed of without examining the issue/question involved, which may be left open.

Recording the said statement and in terms thereof, the appeals are



disposed of leaving the question of law open. We also clarify that in case the appeals are covered by any exception, it will be open to the Revenue to ask for revival of the appeal.

A handwritten signature in black ink, appearing to read 'S. Khanna'.

SANJIV KHANNA, J.

A handwritten signature in black ink, appearing to read 'Chander Shekhar'.

CHANDER SHEKHAR, J.

OCTOBER 15, 2018
MR