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

+ ITA 774/2018

THE PR. COMMISSIONER OF INCOME TAX -9..... Appellant  
Through: Mr. Ruchir Bhatia, Advocate

versus

UMBRELLA PROJECTS PVT. LTD. .... Respondent  
Through

WITH

+ ITA 776/2018

THE PR. COMMISSIONER OF INCOME TAX -3..... Appellant  
Through: Mr. Ruchir Bhatia, Advocate

versus

EVERGREEN INTERNATIONAL LTD. .... Respondent  
Through

WITH

+ ITA 777/2018

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

versus

JASISA TYRES PVT. LTD. .... Respondent  
Through

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MR. JUSTICE CHANDER SHEKHAR**



**ORDER**  
27.07.2018

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Learned counsel for the appellant states that the tax effect in these appeals is below Rs.50,00,000/-, and in terms of Circular No.3/2018, dated 11.7.2018, question of law need not be answered and may be left open.

Taking the statement on record, the appeals are disposed of. We clarify that we have not answered the question of law, in view of the fact that the tax effect is below Rs.50,00,000/-.

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**SANJIV KHANNA, J**

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**CHANDER SHEKHAR, J**

**JULY 27, 2018**

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