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

+ ITA No. 1075/2018 & CM Nos. 40115-40116/2018

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant  
Through Mr. Ruchir Bhatia, Advocate.

versus

GALGOTIA SOFTWARE PVT. LTD. .... Respondent  
Through Nemo.

✓ ITA No. 1076/2018 & CM Nos. 40120-40121/2018

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant  
Through Mr. Ruchir Bhatia, Advocate.

versus

GALGOTIA BOOKS & DEPARTMENT STORE PVT. LTD.  
..... Respondent  
Through Nemo.

**CORAM:**

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

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

**ORDER**

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**28.09.2018**

Learned counsel for the appellant-Revenue states that the tax effect in the present appeals is below Rs.50 lacs and, therefore, in terms of Circular No. 3/2018 dated 11<sup>th</sup> July, 2018, the appeals may be disposed of, without examining and deciding the issue/question raised. It may be clarified that the issue/question is left open.

Recording the aforesaid statement, the appeals are disposed of,



without answering the issue/question raised, which is left open.

In view of the aforesaid position, we are not issuing notice on the applications seeking condonation of delay in filing and re-filing of the appeals.

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.**

**SEPTEMBER 28, 2018**

**VKR** ✕