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

+ ITA 1124/2018 & CM No.42631/2018

THE PR. COMMISSIONER OF INCOME TAX

-CENTRAL-1

....Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

AJNARA INDIA LTD.

..... Respondent

Through: None

WITH

+ ✓ ITA 1125/2018 & CM No.42710/2018

THE PR. COMMISSIONER OF INCOME TAX -6..... Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

MOONROCK HOSPITALITY PVT. LTD. Respondent

Through: Dr. Shashwat Bajpai & Mr. Sharad
Agarwal, Advocates

WITH

+ ITA 1128/2018 & CM No.42817/2018

THE PR. COMMISSIONER OF INCOME TAX-EXEMPTION

....Appellant

Through: Mr. Ruchir Bhatia, Advocate

versus

N.P. GOEL EDUCATION TRUST

..... Respondent

Through: Mr. S. Krishnan, Advocate



CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

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12.10.2018

Learned counsel for the Revenue states that the tax effect in the afrorestated appeals is below Rs.50,00,000/-^{to} Hence, in terms of circular No.3/2018, dated 11.7.2018, the appeals may be disposed of, without answering substantial question of law. It may be clarified that the issue/question raised is left open and liberty may be granted to the Revenue to file an application for revival of the appeals if the matters are covered by an exception.

Taking the statement on record, we dispose of the appeals, without examining the question/issue raised, which are left open. Pending applications are also disposed of. Liberty as prayed is granted.

SANJIV KHANNA, J

CHANDER SHEKHAR, J

OCTOBER 12, 2018

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