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

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+ **ITA 169/2005 & CM 47562/2018**

THE COMMISSIONER OF INCOME TAX ..... Appellant

Through: Ms. Vibhooti Malhotra, Senior  
Standing Counsel for Revenue.

versus

M.S.AGGARWAL ..... Respondent

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani & Ms. Soumya Singh,  
Advocates.+ **ITA 895/2008 & CM 51479/2018**

THE COMMISSIONER OF INCOME TAX ..... Appellant

Through: Ms. Vibhooti Malhotra, Senior  
Standing Counsel for Revenue.

versus

M.S.AGGARWAL ..... Respondent

Through: Mr. Salil Kapoor, Mr. Sumit  
Lalchandani & Ms. Soumya Singh,  
Advocates.**CORAM:****JUSTICE S.MURALIDHAR****JUSTICE RAJIV SHAKDHER****JUSTICE C.HARI SHANKAR****ORDER**

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**09.08.2019**

1. The tax effect being below the stipulated monetary limit in terms of the CBDT Circular No. 17 of 2019 dated 8<sup>th</sup> August, 2019 these appeals are



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treated as not pressed and are disposed of as such. Pending applications are also disposed of.

2. The question of law is left open to be considered in an appropriate case.

A handwritten signature in black ink, appearing to be 'S. Muralidhar'.

S. MURALIDHAR, J.

A handwritten signature in black ink, appearing to be 'Rajiv Shakhder'.

RAJIV SHAKDHER, J.

A handwritten signature in black ink, appearing to be 'C. Hari Shankar'.

C. HARI SHANKAR, J.

AUGUST 9, 2019

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