

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 4418 OF 2018

PRINCIPAL COMMISSIONER OF WEALTH TAX, I NEW DELHI Appellant(s)

VERSUS

M/S ORIENTAL BUILDING AND FURNISHING CO. LTD Respondent(s)

WITH

C.A. No. 4417/2018

O R D E R

Learned counsel appearing for the Revenue has stated at the Bar that the tax amount involved in the present Appeal is lower than the monetary limit fixed to prefer an Appeal before this Court. Therefore, he has requested to dispose of the present Appeals on the ground of low tax effect only keeping the question of law open.

In view of the above, both the Appeals stand disposed of on the ground of low tax effect only.

However, the question of law is left open.

.....J
(M.R. SHAH)

.....J
(C.T. RAVIKUMAR)

New Delhi;
May 11, 2023

ITEM NO.101

COURT NO.4

SECTION XIV-A

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 4418/2018

PRINCIPAL COMMISSIONER OF WEALTH TAX, I NEW DELHI Appellant(s)

VERSUS

M/S ORIENTAL BUILDING AND FURNISHING CO. LTD Respondent(s)

WITH

C.A. No. 4417/2018 (XIV-A)

(IA No.54115/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Date : 11-05-2023 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Appellant(s) Mr. Balbir Singh, A.S.G.
Mr. Raj Bahadur Yadav, AOR
Mr. Prahlad Singh, Adv.
Mr. Shashank Bajpai, Adv.
Mr. Shyam Gopal, Adv.
Mrs. Rukhmani Bobde, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

The Appeals stand disposed of on the ground of low tax effect
only in terms of the signed order.

Pending applications, if any, stand disposed of.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(Signed order is placed on the file)

(NISHA TRIPATHI)
ASSISTANT REGISTRAR