

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED 09.10.2018

CORAM

THE HON'BLE Mr. JUSTICE T.S.SIVAGNANAM
and
THE HON'BLE Mrs. JUSTICE V.BHAVANI SUBBAROYAN

I.C.(A)No.1807 of 2008

Commissioner of Income Tax,
Coimbatore. ... Appellant

Vs

M/s.ABT Ltd.,
Kalingarayar Street, Ram Nagar,
Coimbatore 641 009. .. Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, dated 29.06.2007 in ITA.No.1233/Mds/2006.

For Appellant : M/s.K.G.Usha rani
Mr.T.R.Senthilkumar
For Respondent : Mr.A.S.Sriraman

JUDGMENT

[Judgment was delivered by T.S.SIVAGNANAM, J.]

Heard the learned counsel for the appellant.

2.This appeal by the Revenue challenges the order passed by the Income Tax Appellate Tribunal, which decided the issue in favour of the assessee.

T.S.SIVAGNANAM,J
AND
V.BHAVANI SUBBAROYAN,J

Sgl

3.The Revenue seeks to withdraw the appeal on account of low tax effect in terms of Circular No.3 of 2018 dated 11.7.2018 issued by the Central Board of Direct Taxes.

4. In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open. In the event the tax effect is above the threshold limit fixed in the said circular, liberty is granted to the Revenue to make a mention to this Court to restore the appeal to be heard and decided on merits.

(T.S.S.J.) (V.B.S.J.)
 09.10.2018

Speaking (or) Non Speaking Order

Index : Yes (or) No

Internet : Yes (or) No

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Sgl

To

WEB COPY

1.The Income Tax Appellate Tribunal,
 Chennai 'B' Bench.

2.Commissioner of Income Tax,
 Central II, Chennai – 600 034.

T.C.(A)No.1807 of 2008