

In the High Court of Judicature at Madras

Dated : 08.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.1267 to 1269 of 2009

The Commissioner of Income Tax,
Central-III, Chennai ...Appellant

Vs

M/s.GRT Thanga Maligai (P) Ltd.,
Chennai-17. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 29.2.2008 in ITA Nos.724 to 726/Mds/2007 on the file of the Income Tax Appellate Tribunal Madras 'A' Bench respectively for the assessment years from 2002-03 to 2004-05 Preferred against the order of the commissioner of Income Tax, (Appeals) II Chennai. Dated 07.12.2006 In Appeal No.CIT(A)CHE/190/06-07, Appeal No.CIT(A)CHE/191/06-07, and Appeal No.CIT(A)CHE/192/06-07 filed against the Assessment order of the joint commissioner of Income Tax, Central circle III(3) Chennai DATED 31.03.2006 for the assessment year 2002-2003 to 2004-2005 respectively.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : Mr.M.P.Senthilkumar for
Mr.Philip George

COMMON JUDGMENT

(Judgment was delivered by T.S.SIVAGNANAM, J)

Heard the learned counsel for the appellant.

2. These appeals by the Revenue challenge the common order passed by the Income Tax Appellate Tribunal, which decided the issue in favour of the assessee.

3. The Revenue seeks to withdraw the appeals 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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open. In the event, in each of the cases, 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 appeals to be heard and decided on merits. No costs.

Sd/-
Assistant Registrar (CS IX)
//True Copy//
Sub Assistant Registrar

To
The Income Tax Appellate Tribunal, Madras 'A' Bench.

2.the commissioner of Income Tax, (Appeals)II Chennai.

3.The Income Tax, Central circle III(3) Chennai.

+1cc to Mr.T.R.Senthilkumar , Advocate SR.No. 69520

TCA.Nos.1267 to 1269 of 2009

ASK(14/11/2018)

सत्यमेव जयते
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