

In the High Court of Judicature at Madras

Dated : 23.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.4 of 2009

The Commissioner of Income Tax,
Central III, Chennai-34 ...Appellant

Vs

Shri M.Shanmugam ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 18.7.2008 in IT(SS)A No.12/Mds/2007 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench for the block period from 01.4.1996 to 21.3.2003 IT (SS) A No.12/mds/2007 dated 18/7/2008 against the Commissioner of Income Tax (Appeals)II, Chennai-34, dated 18/10/2016 in Appeal No.CIT (A)/CHE/126/05-06, against the Deputy Commissioner of Income Tax, Central Circle III(3), Chennai dated 31/03/2005 PAN-AASPS2132D for the Assessment Year Black period from 01/04/1996 to 21/03/2003.

For Appellant : Mr.T.R.Senthilkumar & Ms.K.G.Usharani

For Respondent : Mr.Ashok Pathy for M/s.Pass Associates

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.

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To

- 1.The Income Tax Appellate Tribunal,
Chennai 'C' Bench.
- 2.The Commissioner of Income Tax-(Appeals)II,
Nungambakkam, Chennai-34.
- 3.The Deputy Commissioner of Income Tax,
Central Circle III (3), Chennai.

+1cc to Mr.T.R.Senthilkumar, Advocate Sr.72327

सत्यमेव जयते

TCA.No.4 of 2009

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srg 16/11/2018

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