

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.487 to 489 of 2009

Commissioner of Income Tax-I,
Madurai.Appellant

Vs

Kallal Roadways (Firm), Karaikudi ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 31.10.2008 in ITA Nos.960 to 962/Mds/2007 on the file of the Income Tax Appellate Tribunal Madras 'B' Bench respectively for the assessment years for 2000-2001, 2001-02 & 2003-04, against the order of the Commissioner of Income Tax (Appeals -II), Madurai dated 12/12/2006 made in ITA Nos.354, 356 and 358/2006-2007, against the order of the Additional Commissioner of Income Tax Central Range, Madurai dated 28/9/2006 made in C.R.No.85(3) CR/MDU/06-07 for the Assessment Year 2000-2001, 2001-2002, and 2003-2004.

For Appellant : Mr.M.Swaminathan

For Respondent : Mr.Quadir Hoseyn

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left open.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 V)

//True Copy//

Sub Assistant Registrar

To

- 1.The Income Tax Appellate Tribunal,
Madras 'B' Bench.
- 2.The Commissioner,
The Income Tax (Appeals-II)
Madurai.
- 3.The Additional Commissioner of Income Tax Central Range,
Madurai.

+1cc to Mr.N.Quadir Hoseyn, Advocate sr.69285

+1cc to M/S.M.Swaminathan, Advocate sr.69042

TCA.Nos.487 to 489 of 2009

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srg 15/11/2018

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