In the High Court of Judicature at Madras

Dated : 22.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.573 to 575 of 2009

The Commissioner of Income Tax,
Pondicherry
...Appellant all cases

Vs

Shri R.V.Ravi Kumar
...Respondent all cases

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 20.6.2008 in MP.Nos.98, 99 and 100/Mds/2008 respectively in ITA Nos.2027 and 2028/Mds/2005 and 2837/Mds/2004 on the file of the Income Tax Appellate Tribunal Madras 'C' Bench for the assessment years 1999-2000, 2000-01 and 2001-02.

For Appellant : Mr.T.R.Senthilkumar and Ms.K.G.Usharani
For Respondent : No appearance

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left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

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

To

The Income Tax Appellate Tribunal,
Madras 'C' Bench.

+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No.72160

TCA.Nos.573 to 575 of 2009

RK(CO)
GSP(27/11/2018)