

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 No.589 of 2009

Commissioner of Income Tax-I,
Madurai

...Appellant/Respondent

Vs

Madhu Boarding and Lodging,
Tuticorin.

...Respondent/Appellant

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 05.12.2008 in MP.No.147/Mds/2008 in ITA No.1529/Mds/2003 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the assessment year 1998-99 against the order of the Income Tax appellate Tribunal, Bench 'D' Chennai, made in I.T.A. No. 1529/mds/2003 dated 28.02.2008 and against the order of the Commissioner of Income Tax (appeals) I Madurai dated 31.03.2003 made in PAN/GIR No.M-1380 and against the order and against the order of the Income Tax Officer, Ward I(1) Tuticorin dated 21.03.2001 made in PAN/GIR.No. M-1380/I(1)/TTN Assessment year 1998-99.

For Appellant : Mr.M.Swaminathan

For Respondent : Mr.T.Vasudevan

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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.

-s/d-

Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To

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

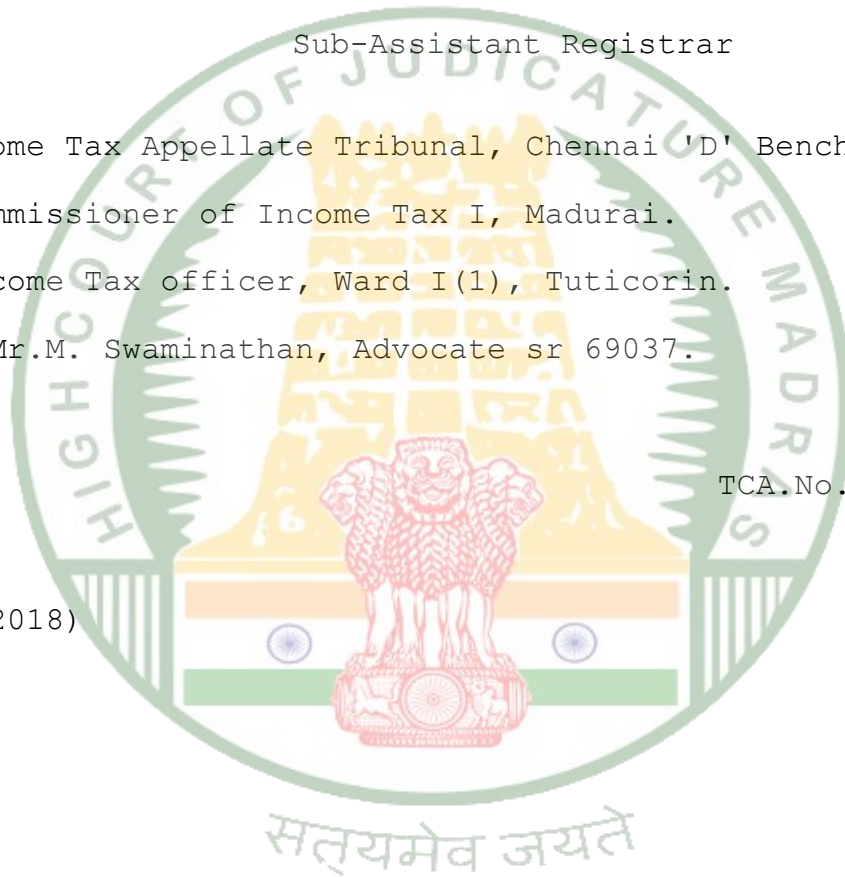
2. The Commissioner of Income Tax I, Madurai.

3. The Income Tax officer, Ward I(1), Tuticorin.

+1 CC to Mr.M. Swaminathan, Advocate sr 69037.

TCA.No.589 of 2009

CA(CO)
SP(15/11/2018)



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