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.610 OF 2009

Commissioner of Income Tax-I,
Madurai ...Appellant

Vs

Padma Prabha Hospital, Kovilpatti ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 14.8.2008 in ITA No.1399/Mds/2005 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the assessment year 2001-02. and appeal against the order of the Commissioner of Income Tax (A)-I Madurai in ITA.No.75/2004-05 dated 04.03.2005 and appeal against the Assessment order of the Assessment Year 2001-2002 of the Assistant Commissioner of Income Tax, Circle I, Tuticorin, dated 31.03.2004 in PAN/GIR.No.P.323/CIR I/TIN.

For Appellant : Mr.M.Swaminathan

For Respondent : No appearance

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

RS

To

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

2. The Commissioner of Income Tax Appeal-I,
   Madurai.

3. The Assistant Commissioner of Income Tax,
   Circle - I, Tuticorin.

+1cc to Mr.M.Swaminathan, Advocate, S.R.No.69038

TCA.No.610 of 2009

KJI(Co)
CS/16/11/2018