

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.613 of 2009

The Commissioner of Income Tax,
Pondicherry

...Appellant

Vs

Shri G.Selvaraj

...Respondent

Appeal under Section 260A of the Income Tax Act, 1961 against the order dated 14.8.2008 in ITA No.250/Mds/2008 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench for the assessment year 1996-97 against the dated 14/08/2008 in ITA No.250/mds/2008 on the file of the Income Tax Appellate tribunal Chennai Bench against the order dated 08/02/2006 made in ITA No.89/02-03 passed by the Income Tax (Appeals)-1 Chennai against the order dated 30.03.2001 assessment year 1996-97 passed by Deputy Commissioner of Income Tax Central Circle II(1) Chennai for assessment year 1996-97.

For Appellant : Mr.T.R.Senthilkumar

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To

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

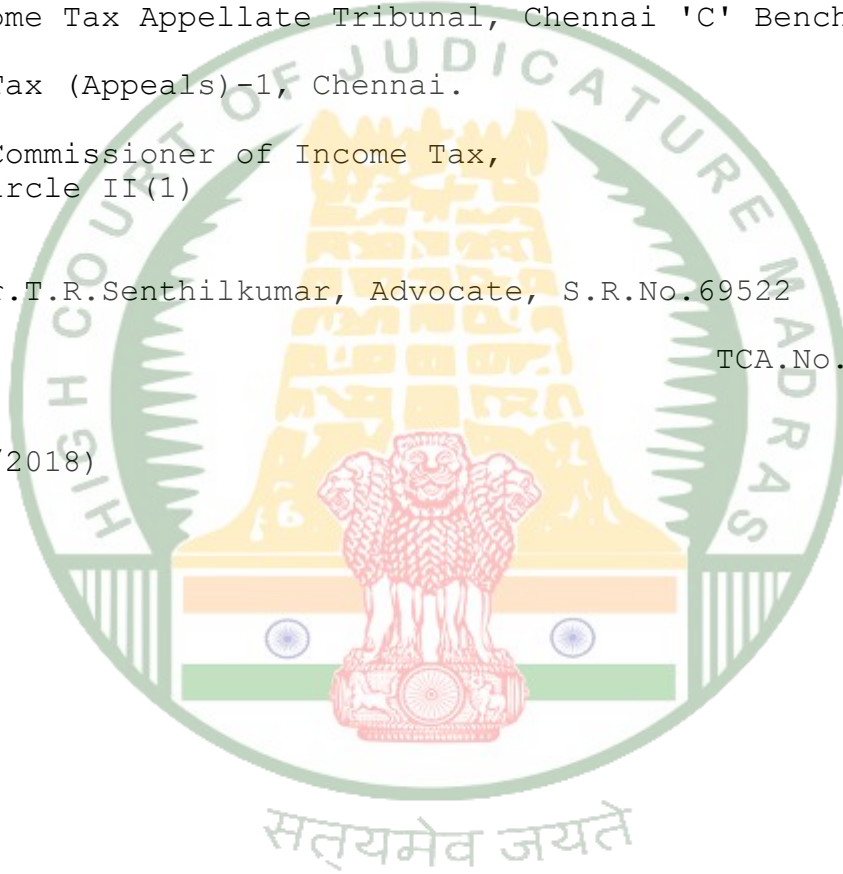
2.Income Tax (Appeals)-1, Chennai.

3.Deputy Commissioner of Income Tax,
Central circle II(1)
Chennai

+1cc to Mr.T.R.Senthilkumar, Advocate, S.R.No.69522

TCA.No.613 of 2009

VBA (CO)
GSP(30/10/2018)



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