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.705 & 706 of 2009

The Commissioner of Income Tax,
Chennai-34. ...Appellant

Vs

M/s.Ramasahaimal Sahuwala & Sons,
Chennai-34. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 28.4.2006 in ITA Nos.1098 and 1451/Mds/99 on the file of the Income Tax Appellate Tribunal Madras 'B' Bench respectively for the assessment years 1995-96 and 1996-97.

Against the Order of the commissioner of Income Tax Appeals IX, chennai dated 09/07/1999 in ITA.No. 76/99-00 in the Assessment Year 1996-97.

Against the Order of the Commissioner of Income Tax Appeals IX Chennai dated 26.04.99 in ITA.No. 54/98-99 in the Assessment Year 1995-96.

Against the Order of the Deputy Director of Income Tax (Exemption) IV Chennai 34 dated 30.03.99 in the assessment year 1996-97.

Against the Order of the Assistant Director of Income Tax (exemptions) IV Chennai 34 dated 27/03/98 in the Assessment Year 1995-96.

For Appellant : Mr.Karthik Ranganathan

For Respondent : Mr.M.P.Senthilkumar

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left open.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

//True Copy//

Sub Assistant Registrar

To

1.The Income Tax Appellate Tribunal,
Madras 'B' Bench.

2. The Commissioner of Income Tax Appeals IX,
Chennai.

3. The Deputy Director of Income Tax(Exemptions) IV,
Chennai-34.

+1cc to Mr. Senthil Kumar, Advocate, S.R.No. 69393

TCA.Nos.705 & 706 of 2009

MG(CO)
GN(30/10/2018)