In the High Court of Judicature at Madras

Dated : 11.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.792 to 794 of 2009

The Commissioner of Income Tax,
Salem ...Appellant in all TCA

B.G.Subramaniam ...Respondent in all TCA

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 03.10.2008 in ITA Nos.1589, 1590 and 1591/Mds/2007 on the file of the Income Tax Appellate Tribunal Madras 'A' Bench respectively for the assessment years from 1999-2000 to 2001-02 against th order of the Income Tax office, Krishangiri made in PAN/GIR NO. S1817/ACPAS8124G dated 27/11/2006 for the Assessment years 1999-2000,2000-2001,2001-2002 against the order of the commissioner of Income Tax (Appeals),Salem,made in

1)ITA NO.191/06-07,DATED 27/03/2007,
2)ITA NO.192/06-07,DATED 27/03/2007, AND
3)ITA NO.193/06-07,DATED 27/03/2007,

Respectively.

For Appellant : Mr.T.R.Senthilkumar & Ms.K.G.Usharani
For Respondent : Mr.N.Murali

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left open.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
The Income Tax Appellate Tribunal, Madras 'A' Bench.
2.The Income Tax office,Ward I(2)
46-1,KRN COMPLEX,East parallel Road,
Krishangiri.
3.The Commisioner of Income Tax,(Appeals),No.3 Gandhi Road,
Salem-636007.

+3ccs to Mr.N.Murali , Advocate SR.No. 71330
+1cc to Mr.T.R.Senthilkumar , Advocate SR.No. 71170

TCA.Nos.792 to 794 of 2009

ASK(15/11/2018)