In the High Court of Judicature at Madras

Dated : 23.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.81 of 2009

The Commissioner of Income Tax,
Salem ...Appellant/Appellant

Vs

Shri Elancheran ...Respondent/Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 06.6.2008 in IT(SS)A No.85/Mds/2006 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the block assessment period from 01.4.1996 to 14.11.2002.

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

For Respondent : Mr.K.K.Senthilvelan

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question/questions of law framed is/are left open.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(CS-IX)

True Copy

Sub-Assistant Registrar

To
1.The Income Tax Appellate Tribunal, Chennai 'D' Bench.
2. The Section officer, VR Section, High Court, Madras 104.

+1 CC to Mr.T.R.Senthilkumar, Advocate sr 72326.

TCA.No.81 of 2009

KK(CO)
SP(20/11/2018)