

In the High Court of Judicature at Madras

Dated : 09.11.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mr.Justice N.SATHISH KUMAR

Tax Case Appeal No.1054 of 2010

Commissioner of Income Tax-
II, Tiruchirapalli

...Appellant

Vs

M/s.Raja Cold Storage, Ariyalur

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 30.3.2010 in ITA No.1801/Mds/2009 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2006-07. and against the order of the Commissioner of Income Tax (Appeals) Tiruchirapalli, dated on 17/09/2009 made in ITA.No. 322/08-09 for the Assessment Year 2006 - 07 and against the Order of the Deputy Commissioner of Income Tax, Range IV, Tiruchy made in AAAFFR5235B dated 31/12/2008 for the Assessment Year 2006 -07.

For Appellant : Mr.T.Ravikumar

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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 under exceptional clauses mentioned in the 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 (CCC)

//True Copy//

Sub Assistant Registrar

To

1. The Income Tax Appellate Tribunal,
Chennai 'B' Bench.
2. The Deputy Commissioner of Income Tax Range IV,
Tiruchy.
3. The Commissioner of Income Tax Appeal,
Tiruchirapalli.
4. Income Tax Officer,
Ward IV (3), Trichy.

+1cc to Mr.T.RaviKumar, Advocate, S.R.No. 76629

सत्यमेव जयते

TCA.No.1054 of 2010

VG II (CO)
GN (04/12/2018)

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