In the High Court of Judicature at Madras

Dated : 12.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.1121 to 1126 of 2010

Commissioner of Income Tax-I,
Madurai ...Appellant

Vs

S.Ponnaiyan ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 23.4.2010 in ITA Nos.1082 to 1086 & 1385/Mds/2009 on the file of the Income Tax Appellate Tribunal Madras 'A' Bench respectively for the assessment years 2002-03, 2004-05, 2005-06, 2006-07, 2007-08 and 2006-07.

For Appellant : Mr.M.Swaminathan

For Respondent : Mr.N.Devanathan

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left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 'A' Bench.

2.Commissioner of Income Tax-I,
Madurai

+1cc to Mr.M.Swaminathan, Advocate, S.R.No. 70923
+1cc to Mr. N.Devenathan, Advocate, S.R.No. 71020

TCA.Nos.1121 to 1126 of 2010

SAI(CO)
GN(19/11/2018)