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.1169 & 1170 of 2010 & MP.No.1 of 2010

The Commissioner of Income Tax
-III, Chennai ...Appellant
Vs
M/s.Scientific Atlanta India Technology
Pvt. Ltd., Chennai-96. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 05.2.2010 in ITA Nos.352/Mds/2008 and 229/Mds/2007 on the file of the Income Tax Appellate Tribunal Madras 'C' Bench respectively for the assessment years 2004-05 and 2003-04.

For Appellant : Mr.T.R.Senthilkumar
For Respondent : Mr.N.Muthukumar

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.
(2)
T.S.SIVAGNANAM,J
AND
V.BHAVANI SUBBAROYAN,J

RS
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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left open.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. Consequently, the connected MP is also dismissed.

(T.S.S.J.) (V.B.S.J.)
12.10.2018
Speaking (or) Non Speaking Order
Index : Yes (or) No
Internet : Yes (or) No

To
The Income Tax Appellate Tribunal, Madras 'C' Bench.

TCA.Nos.1169 & 1170/2010
and MP.No.1 of 2010