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.1198 of 2010

The Commissioner of Income Tax,
Salem ...Appellant

Vs

Shri B.A.Rajagopal ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 06.6.2007 in ITA No.1656/Mds/2005 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the assessment year 2002-03 against the order of the Commissioner of Income Tax (Appeals), Salem dated 29.4.2005 in ITA.No.3/05-06 against order of the Income Tax Officer, Ward I (2), Krishnagiri dated 22.03.2005 in PAN/GIR.No.R-298/AACHBI300A.

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

For Respondent: Mr.N.Murali

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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, 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.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To
1.The Income Tax Appellate Tribunal, Chennai 'D' Bench.
2.The Commissioner of Income Tax (Appeals)
Salem
3.The Income Tax Officer, Ward I(2),
Krishnagiri

+1cc to Mr.T.S.Senthil Kumar, Advocate SR.NO.72321
+1cc to Mr.T.Ravikumar, Advocate SR.NO.72328
+1cc to Mr.R.Raghavan, Advocate SR.NO.72118

NMI(CO)
sm:23.11.2018

TCA.No.1198 of 2010