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 No.856 of 2010

Commissioner of Income
Tax-III, Chennai. ...Appellant/Appellant

Vs

M/s.Royal Park Hotels Pvt. Ltd.,
Chennai-83 ...Respondent/ Respondent

Prayer:APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 08.1.2010 in ITA No.1688/Mds/2009 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the assessment year 2006-07 and against the order of the commissioner of Income Tax (Appeals)-V Chennai 34,dt.09.03.2009,made in ITA . nO.180/2008-2009 for the Assessment year 2006-2007 and against the order of the income Tax officer company ward v (1), Chennai,DT 11.12.2008 against the PA/GIR NO:AACCR7849H.

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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

//True Copy//

Sub Assistant Registrar

To
The Income Tax Appellate Tribunal, Chennai 'D' Bench.

2.The commissioner of Income Tax (Appeals)-V Chennai 34.

TCA.No.856 of 2010

ASK(15/11/2018)