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.954 of 2010

Commissioner of Income Tax-
II, Tiruchirapalli ...Appellant

Vs

Shri D.Arunachalam, Proprietor,
Dharmayya Roadways ...Respondent
North Main Road, Vedaranyam

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 01.4.2010 in ITA No.1893/Mds/2009 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the assessment year 1999-2000. Appeal against the Assessment order on the file of the Income Tax Office Ward II(2) Nagapattinam made in GIR/PAN/A-3139/AAGPA2418M dated 21.12.2009 under section 143(3) rws 263 for the Assessment year 1999-2000 against the proceedings of the commissioner of Income Tax II, Tiruchirapalli made in CNO.7143(3) CIT II TRY/2008-09 dated 26.03.09 against the Assessment order dated 28.6.07 in PAN/GIR No.AAGPA2418M/A-3931 for the year 1999-2000.

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.

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4. In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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(CO)

//True copy//

Sub Assistant Registrar

RS

To

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

2. The Commissioner of Income Tax ward II(2), Nuagapattinam.

3. The Commissioner of Income Tax, Tiruchirapalli.

+1cc to Mr.T.Ravi Kumar, Advocate SR.No.76632

TCA.No.954 of 2010

KS(CO)

GMY(29/11/2018)

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