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.116 & 117 OF 2011

The Commissioner of Income Tax,
Business Circle XII, Chennai ...Appellant

Vs

M.Karthikeyan ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 22.5.2009 in ITA Nos.1746 and 1747/Mds/2008 on the file of the Income Tax Appellate Tribunal Madras 'C' Bench respectively for the assessment years 1997-98 and 1999-2000.

For Appellant : Mr.T.Ravikumar, SSC

For Respondent : Mr.A.S.Sriraman

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question/questions of law framed is/are left open.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

RS

To

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

2. The Commissioner of Income Tax,
   Business Circle-XII,
   Chennai

+1cc to Mr.T.Ravikumar, SSC, Advocate, S.R.No.70835
+1cc to Mr.A.S.Sriraman, Advocate, S.R.No.71010

TCA.Nos.116 & 117 of 2011

NRI(CO)
CS/04/12/2018