In the High Court of Judicature at Madras

Dated : 11.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.164 & 165 of 2011

Commissioner of Income Tax-I,
Coimbatore ...Appellant in both TCAs

Vs

Shri P.Thirumoorthy ...Respondent in TCA.164/2011

Shri P.Mohan Gandhi ...Respondent in TCA.165/2011

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 14.10.2010 in ITA Nos.1297 and 1298/Mds/2009 on the file of the Income Tax Appellate Tribunal Madras 'A' Bench for the assessment year 2006-07.

TCA.164/2011:

against the order of the Income Tax Appellate Tribunal Bench A, Chennai ITA 1297/mds/2009 Pan. AEMPT4238D Assessment year 2006-2007 Income Tax Officer Ward-II(3)-Coimbatore and ITA.No. 12981/mds/2009 Pan No.AMIPM5350P Assessment year 2006-2007 Income Tax Officer, Ward-II(3), Coimbatore.

against the order of the office of the Income Tax(Appeals), Coimbatore Assessment year 2006-07 Pan.No. AEMPT4238D dt 16/06/2009-ITA.285/08-09.

TCA.165/2011:

against the order of the Income-Tax Appellate Tribunal 'A' Bench, Chennai dated 14/10/2010 passed in ITA.No.1298/mds/2009 AMIPM5350P and Commissioner of Income Tax(Appeals)-I, dt 16/06/2009 Appeal No.284/08-09 Pan.No.AMIPM5350P Assessment year 2006-2007.

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

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 assessees.

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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

//True Copy//

Sub Assistant Registrar

To

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

2.The Commissioner of Income Tax(Appeals)-I,
Coimbatore.

3.The Income Tax Officer Ward-II(3),
Coimbatore.

4. The Section Officer,
V.R Section,
High Court, Madras

+2cc to M/s.K.Ravi, Advocate sr.70823, 70824
+2cc to M/s.T.R.Senthil Kumar, Advocate sr.71166, 71168

TCA.Nos.164 & 165 of 2011

vsn-II(co)
nr 16/05/2019