

In the High Court of Judicature at Madras

Dated : 01.11.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.211 of 2011

The Commissioner of Income
Tax, Trichy ...Appellant/Respondent

Vs

Sri K.Subramanian, Proprietor
R.K.Exports, Karur ...Respondent/Petitioner

APPEAL under Section 260A of the Income Tax Act, 1961
against the order dated 14.9.2007 in ITA No.374/Mds/2007 on the
file of the Income Tax Appellate Tribunal Chennai 'D' Bench for
the assessment year 2003-04 against the order dated 17.11.2006
in I.T.A. No. 14/06-2007 on the file of the Commissioner of
Income Tax (Appeals)II, Thiruchirapalli.

against the order dated 17.03.2006 on the file of the Deputy
Commissioner of Income Tax Circle II, Tiruchirapalli.

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

-s/d-
Assistant Registrar (CS-IX)

True Copy

Sub-Assistant Registrar

To

1. The Income Tax Appellate Tribunal, Chennai 'D' Bench.
 2. The Commissioner of Income Tax (appeals)
Thiruchirapalli.
 3. The Deputy Commissioner of Income Tax
Circle II, Thiruchirapalli.
- +1 CC to Mr. T. Ravikumar, Advocate sr 75604.

SSD (CO)
SP (29/11/2018)

TCA.No.211 of 2011

सत्यमेव जयते

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