In the High Court of Judicature at Madras

Dated : 22.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.234 of 2011

The Commissioner of Income Tax,
Salem ...Appellant

Vs

Late Sri S.P.Sambandam,
L/H Sri S.Devarajan & Others ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 15.12.2010 in ITA No.101/Mds/2007 on the file of the Income Tax Appellate Tribunal Chennai 'A' Bench for the assessment year 2003-04 against the and of the Income-Tax Appellant Tribunal, Bench 'Á', Chennai dated 17.09.2009 and made in M.P.No.97/Mds/09, ITA No.101/Mds/2007 for the Assessment year 2003-04.

Against the order of the Income-Tax Appellate Tribunal, Bench 'A' Chennai dated 21.11.2008 and made in ITA No.101/Mds/2007 for the Assessment year 200-04.

Against the order of the Commissioner of Income Tax (Appeals), Salem dated 31.10.2006 and made in ITA No.314/05-06 for the Assessment year 2003-2004.

Against the order of the Assistant Commissioner of Income-Tax, company, Circle, Salem dated 31/01/2006 and made in PAN/GI No.AHXPS4786K for the Assessment year 2003-04.

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

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

//True copy//

Sub Assistant Registrar

RS

To

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

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

3. The Assistant Commissioner of Income Tax,
Company Circle, Salem

4. The Commissioner of Income Tax, Salem.

+1cc to Mr.T.R.Senthilkumar, Advocate SR.No.72172

TCA.No.234 of 2011

SV(CO)

GMY(22/11/2018)