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 Nos.292 and 294 to 298 of 2011

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

Vs

Shri S.Selvaraj, Proprietor
Nallathambi Tex, Komarapalayam ...Respondent/Appellant

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 13.8.2010 respectively in ITA Nos.1258 & 1260 to 1264/Mds/2009 on the file of the Income Tax Appellate Tribunal Madras 'D' Bench for the assessment years 2000-01, 2002-03 to 2006-07.

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

For Respondent : Mr.A.S.Sriraman for Mr.S.Sridhar

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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 under exceptional clauses mentioned in the 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)

//True copy//

Sub Assistant Registrar

RS

To

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

2. The Commissioner of Income Tax, Salem.

+1cc to Mr.T.R.Senthilkumar, Advocate SR.No.75430

+1cc to Mr.S.Sridhar, Advocate SR.No.75430

TCA.Nos.292 & 294 to 298 of 2011

BS(CO)

GMY(30/11/2018)