

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 No.637 of 2011

Commissioner of Income Tax-II,
Madurai

... Appellant

Vs

Shri Venkatarama Achammal Trust,
Dindigul-624004.

... Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 23.6.2011 in ITA No.211/Mds/2011 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench against the proceedings of the Income Tax Department, Office at the Commissioner of Income Tax-II, Madurai 625 002 in C.No.101/30/CIT-II/2010-11 date 10.12.2010

For Appellant : Mr.M.Swaminathan & Mrs.V.Pushpa

For Respondent : Mr.R.Venkata Narayanan for
M/s.Subbaraya Aiyer Padmanabhan

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

RS

To

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

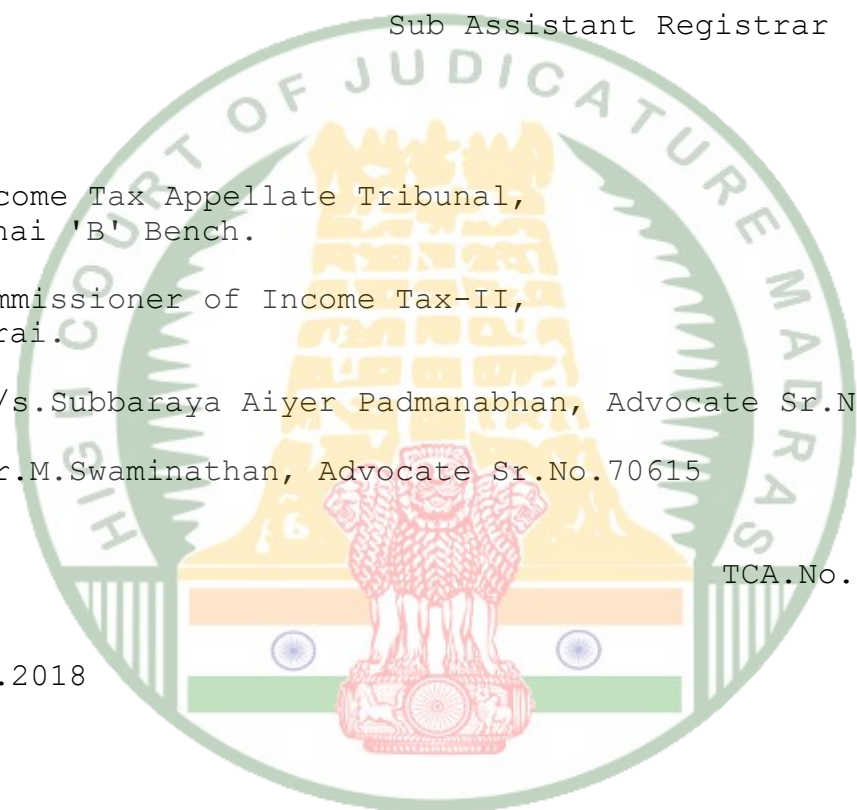
2. The Commissioner of Income Tax-II,
Madurai.

+2cc to M/s.Subbaraya Aiyer Padmanabhan, Advocate Sr.No.71172&
71177

+1cc to Mr.M.Swaminathan, Advocate Sr.No.70615

TCA.No.637 of 2011

RK (CO)
CSL/13.11.2018

The seal of the High Court of Madras is a circular emblem. It features a central yellow temple gopuram (tower) with a red lion standing in front of it. The lion is facing forward and is flanked by two smaller lions. The entire emblem is set against a green background with a white border. The words "HIGH COURT OF JUDICATURE MADRAS" are written in a circular path around the central image. Below the seal, the motto "सत्यमेव जयते" (Satyameva Jayate) is written in Devanagari script.

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