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.678 & 679 of 2011

The Commissioner of Income Tax,
Madurai ...Appellant

Vs

M/s.Yadaver Kalvi Nithi, Yadavar
College, Madurai-14. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 19.5.2011 in ITA Nos.35 and 36/Mds/2011 on the file of the Income Tax Appellate Tribunal Madras 'B' Bench against the order of the Commissioner of Income Tax I Madurai dated 01.11.2010 and made in C.No.464/32/CIT-I/2010-2011.

For Appellant : Mr.Karthik Ranganathan

For Respondent : No appearance

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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, liberty is granted to the Revenue to make a mention to this Court to restore the appeals to be heard and decided on merits.

s/d-
Assistant Registrar(CS VI)

True Copy

Sub-Assistant Registrar

To
1.The Income Tax Appellate Tribunal, Madras 'B' Bench.

2. The Commissioner of Income Tax, Madurai.

3. The Commissioner of Income Tax I, Madurai.

4. The Assistant Registrar, Income Tax Appellate Tribunal
III Floor, Rajaji Bhavan, Besant Nagar
Chennai.

TCA.Nos.678 & 679 of 2011

BS(CO)
SP(16/11/2018)