



WEB COPY

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.69 of 2011

Commissioner of Income Tax-I,
Chennai

...Appellant

Vs

M/s.Ford Business Services Center
Pvt. Ltd., Chennai-96

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 08.10.2010 in ITA No.613/Mds/2010 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the assessment year 2002-03 against the order Commissioner of Income Tax, Chennai, dated 24/3/2010 made in C.No.218(23)/CIT-1/263/09-10 for the assessment year 2002-03.

against the order of the Assistant Commissioner of Income Tax Company Circle-II(i), Chennai, dated 30/11/2017 made in PAN GIR. AAACF5984H under section 143(3) r/w section 263 of the I.T.Act 1961.

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

//True copy//

Sub Assistant Registrar

RS

To

1. The Income Tax Appellate Tribunal, Chennai 'D' Bench.
2. The Commissioner of Income Tax, Chennai
3. The Assistant Commissioner of Income Tax Company Circle-II (i), Chennai

+1cc to Mr.T.Ravikumar, Advocate SR.No.70840

TCA.No.69 of 2011

GP(CO)

GMV(14/11/2018)