In the High Court of Judicature at Madras

Dated : 09.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.52 & 54 of 2012

The Commissioner of Income Tax,
LTU, Chennai ...Appellant/Respondent in both Appeals

Vs

M/s.India Japan Lighting (P) Ltd.,
Aalim Centre, 2nd Floor,
82, Radhakrishnan Salai,
Chennai-4. ...Respondent/Appellant in both Appeals

Prayer:APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 10.6.2011 in ITA Nos.676 and 678/Mds/2010 on the file of the Income Tax Appellate Tribunal Madras 'C' Bench respectively for the assessment years 2004-05, 2005-06 and 2006-07 preferred against the order of the Commissioner of Income Tax (Appeals), Chennai dated 8.3.2010 made in I.T.A.No.53, 54/07-08/LTU(A) and 36/09-10/LTU(A), against the order of the Assistant Commissioner of Income Tax, Company Circle II (3), Chennai dt.7.12.2006 made in AAAC126732 for the Assessment year 2004-05 and the order of the Assistant Commissioner of Income Tax, Feuge Tax payer Unit, Chennai dt.29.11.2009 made in AAAC1 26732 for the assessment year 2005-2006 and order of Assistant Commissioner of Income Tax dt.30.11.2009 for the assessment year 2006-07.

For Appellant : Mr.T.Ravikumar
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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left open.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.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To
1.The Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai
2.The Commissioner of Income Tax(Appeal), Chennai
3.The Assistant Commissioner of Income Tax, Company Circle II(3), Chennai.
4.The Assistant Commissioner of Income Tax, Feuger Tax, payer unit, Chennai.

+2cc to Mr.J.Ravikumar, Advocate SR.NO.69621 and 69618

SSV(CO)
sm:20.11.2018