

In the High Court of Judicature at Madras

Dated : 24.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.1010 of 2015

The Commissioner of Income
Tax, Chennai

..Appellant/Appellant

Vs

M/s.Tech Affinity Globi Pvt. Ltd.,
Chennai-96.

..Respondent/Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 09.5.2014 in ITA No.423/Mds/2014 on the file of the Income Tax Appellate Tribunal Chennai 'A' Bench for the assessment year 2009-10 against the order of the Commissioner of Income Tax (Appeals)-III, 121 Mahatma Gandhi Road, Chennai, dated 4.10.2013, ITA.No.1434/2013-14, PAN AACCT4550G for the Assessment year 2009-10 against the order of the Income Tax Officer Company Ward - III (1) Room No.415 New Block 121, M.G.Roadm Chennai-34, dated 12.12.2011, GFK.No.PAN.AACCT45TG for the Assessment year 2009-10.

For Appellant : Mr.M.Swaminathan & Mrs.V.Pushpa
For Respondent: Mr.R.Sivaraman

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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(CO)

//True Copy//

Sub Assistant Registrar

To

1. The Commissioner of Income Tax (Appeal)-III,
121, Mahatma Gandhi Road, Chennai.
 2. The Income Tax Appellate Tribunal,
Chennai 'A' Bench.
 3. The Income Tax Officer, Company Ward III (1)
Rooms No.415 New Block 121, M.G.Road, Chennai-34.
- + 1 cc to Mr. M. Swaminathan, Advocate SR.72736

AD(CO)
EU(23/11/2018)

TCA.No.1010 of 2015

सत्यमेव जयते

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