

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.1238 of 2015

The Commissioner of Income
Tax, Circle-I, Vellore

...Appellant/Respondent

Vs

M/s.Thirumalai Constructions,
Thiruvannamalai

...Respondent/Appellant

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 19.6.2015 in ITA No.577/Mds/2015 on the file of the Income Tax Appellate Tribunal Chennai 'A' Bench for the assessment year 2010-11. preferred against the Order dated 20.02.2015 made in ITA.No. 308/CIT(A)-13/2014-2015 on the file of the commissioner of Income Tax Appeals-13, Chennai-34 filed against the Order of the Assistant commissioner of Income Tax, Vellore dated 28.06.2013 for the Assessment Year 2010-11 filed against the Deputy Commissioner of Income Tax Circle I, Vellore dated 28.12.2012 for the Assessment Year 2010-11.

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

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

//True Copy//

Sub Assistant Registrar

To

- 1.The Assistant Registrar,
The Income Tax Appellate Tribunal,
Chennai 'A' Bench.
- 2.The Commissioner of Income Tax Appeals-13,
Chennai-34.
- 3.The Assistant Commissioner of Income Tax,
Circle I, Vellore.
- 4.The Deputy Commissioner of Income Tax,
Circle I, Vellore.

+1cc to Mr.M.Swaminathan, Advocate, S.R.No. 72739

सत्यमेव जयते

TCA.No.1238 of 2015

RSI (CO)
GN(19/11/2018)

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