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In the High Court of Judicature at Madras

Dated : 08.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.36 to 39 of 2015

The Commissioner of Income Tax,
Central Circle-II, Tiruchirapalli.

...Appellant in all Tax Appeals

Vs

P.Suresh Kumari

...Respondent in all Tax Appeals

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 23.5.2014 in ITA Nos.1148 to 1151/Mds/2013 on the file of the Income Tax Appellate Tribunal Madras 'B' Bench respectively for the assessment years from 2007-08 to 2010-11 against the order dated 07/01/13 made in CIT (A) in ITA Nos.339 to 341 and 346/11-12 passed by the Commissioner of Income Tax (Appeals) Tiruchirapalli and against the order dated 30/12/2011 passed by the Assistant Commissioner of Income Tax, Central Circle-II, Tiruchirapalli, for the assessment year 2007-08 to 2010-11.

For Appellant : Mr.T.R.Senthilkumar
For Respondent: Mr.A.S.Sriraman

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left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. No costs.

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Sd/-
Asst.Registrar (CS IV)

/true copy/

Sub Asst. Registrar

To

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

2.The Commissioner of Income Tax(Appeals) Tiruchirapalli

3.The Assistant Commissioner of Income Tax,
Central circle II, Tiruchirapalli.

4.The Director,
Central Board of Direct Taxes.
New Delhi.

+lcc to Mr.T.R.Senthil Kumar, Advocate sr.no.69518

+lcc to Mr.S.Sridhar, Advocate sr.no.69277

TCA.Nos.36 to 39 of 2015

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