

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.445 of 2015

The Commissioner of Income Tax, Chennai ...Appellant

Vs

Smt.Abdullah Babidha ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 27.6.2014 in ITA No.2120/Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2009-10 against the order of the Commissioner of Income-Tax(Appeals-V), Chennai dated 28.08.2013 and made in ITA No.44/12-13/A1-V for the assessment year 2009-10.

Against the order of the Income Tax Officer, Business Ward III (2), Chennai-34 dated 26.09.2011 and made in PAN No.AJPPB6114J for the Assessment year 2009-10.

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

For Respondent : Ms.J.Sree Vidya

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

Sd/-
Assistant Registrar (CS-VI)

//True copy//

Sub Assistant Registrar

To

1. The Income Tax Appellate Tribunal, Chennai 'B' Bench.
2. The Commissioner of Income -Tax (Appeals-V), Chennai.
3. The Income Tax Officer, Business Ward III (2), Chennai-34.
4. The Commissioner of Income Tax, Chennai.
5. The Assistant Registrar, Income Tax Appellate Tribunal, IIIrd Floor, Rajaj Bhavan, Besant Nagar, Chennai.

+1cc to M/s. J. Sreevidhya, Advocate SR.No.72316

+1cc to Mr. M. Swaminathan, Advocate SR.No.72737

TCA.No.445 of 2015

SV (CO)

GMV (19/11/2018)

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