

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.477 and 480 of 2015

The Commissioner of Income Tax,
Chennai

...Appellant

Vs

Tamil Nadu Tennis Association,
Nungambakkam Tennis Stadium,
Chennai-34.

...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 28.11.2014 in ITA No.1757/Mds/2013 and C.O.No.169/ Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench respectively for the assessment years 2009-10 and 2010-11.

For Appellant : Mr.Karthik Ranganathan

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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.

Sd/-
Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

To

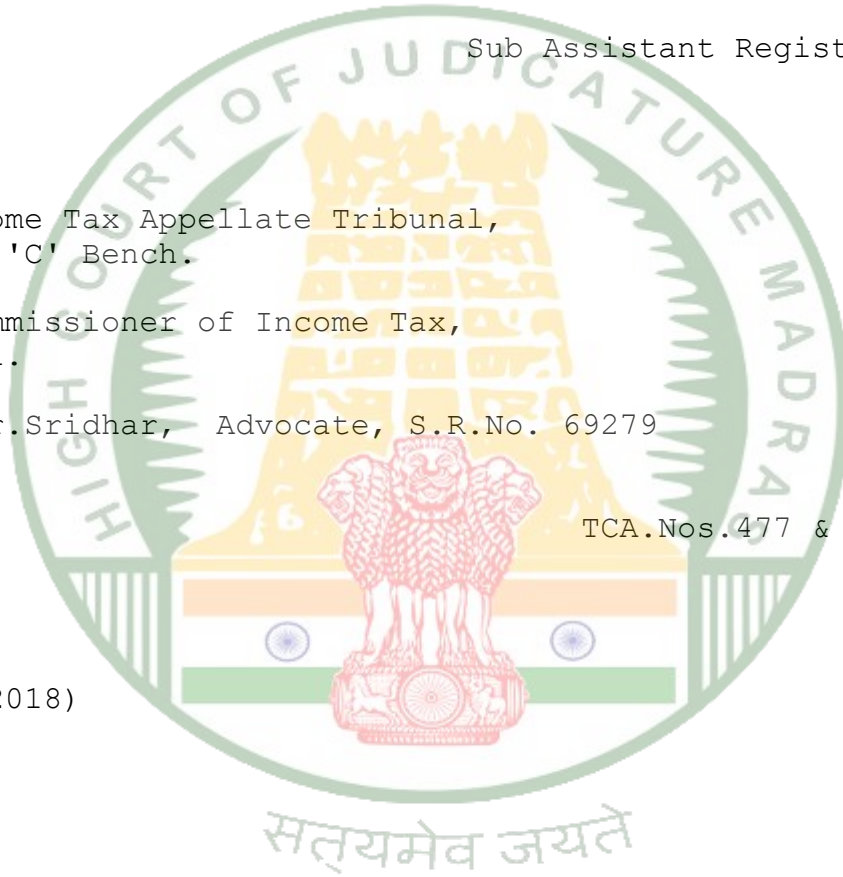
1. The Income Tax Appellate Tribunal,
Chennai 'C' Bench.

2. The commissioner of Income Tax,
Chennai.

+1cc to Mr. Sridhar, Advocate, S.R.No. 69279

TCA.Nos.477 & 480 of 2015

MG (CO)
GN (27/11/2018)



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