

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.725 of 2015

The Commissioner of Income Tax, Chennai ...Appellant

Vs

M/s.Scientific Publishing Services Pvt. Ltd., Chennai-4 ... Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 19.1.2015 in ITA No.2489/Mds/2014 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench for the assessment year 2009-10 against the commissioner of Income Tax (Appeals)-VI, Chennai. 600034,DT.30.06.2014 in ITA NO.1531/13-14/A-VI for the Assessment Year 2009-2010 and against the Assessment order of the Deputy commissioner of Income Tax ,company Circle VI (1), Chennai. 600034,Dt.26.03.2013 in GIR NO/PAN : AAACS6707R for the Assessment year 2009-2010.

For Appellant :Mr.T.R.Senthilkumar & Mrs.K.G.Usharani

For Respondent:Mr.R.Venkatanarayanan for

M/s.Subbaraya Aiyer Padmanabhan

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

//True Copy//

Sub Assistant Registrar

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

2.The commissioner of Income Tax (Appeals)-VI, Chennai.

3. The Deputy commissioner of Income Tax ,company Circle VI (1), Chennai. 600034

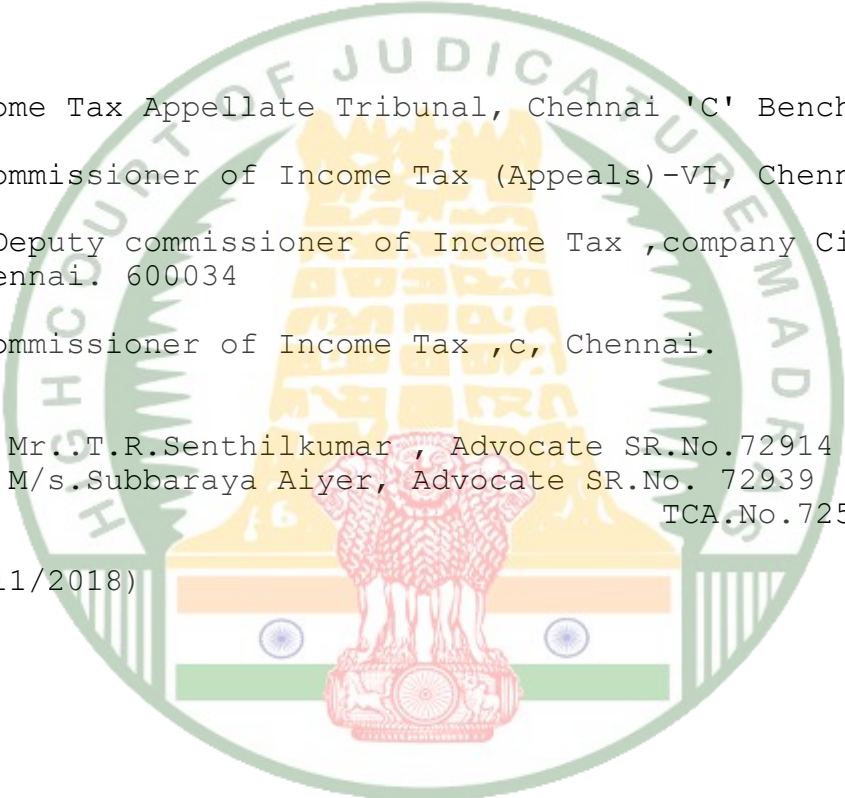
4.the commissioner of Income Tax ,c, Chennai.

+1cc to Mr..T.R.Senthilkumar , Advocate SR.No.72914

+1cc to M/s.Subbaraya Aiyer, Advocate SR.No. 72939

TCA.No.725 of 2015

ASK(30/11/2018)



सत्यमेव जयते

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