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.731 to 734 of 2015

The Commissioner of Income Tax,
Company Circle-III, Chennai. ...Appellant

Vs

M/s.Vishwak Solutions Private
Limited, Chennai-33. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 30.1.2015 respectively in ITA Nos.1935/Mds/2010, 67/Mds/2014, 1634/Mds/2014 and 1936/Mds/2010 on the file of the Income Tax Appellate Tribunal Madras 'A' Bench respectively for the assessment years from 2004-05, 2003-04, 2006-07 and 2005-06

against the order passed by the Commissioner of Income Tax (Appeals)III Chennai dated 13.02.2014 made in I.T.A. Nos. 888/2013-2014

against the order passed by the commissioner of Income Tax (appeals)III Chennai dated 05.09.2013 made in I.T.A. No. 887/2013-2014

against the order passed by the Commissioner of Income Tax (appeals)III, Chennai dated 03.08.2010 made in I.T.A. No.s 378/2007-2008/A III

against the order passed by the Commissioner of Income Tax (Appeals)III, Chennai dated 03.08.2010 I.T.A. No.s 535/06-07/AIII

against the Assessment order passed by the Deputy Commissioner of Income Tax, Company Circle III(4) Chennai dated 31.12.2008 made in G.I.R. No. /PAN/611 V/AABCV2675A

against the Assessment order of passed by the Deputy Commissioner of Income Tax, Company Circle III(4) Chennai.

against the assessment order passed by the Assistant Commissioner of Income Tax, Company Circle III(4) Chennai.

For Appellant : Mr.M.Swaminathan
For Respondent: Mr.R.Venkata Narayanan for
M/s.Subbaroya Aiyer Padmanabhan

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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

-s/d-
Assistant Registrar(CS-IX)

True Copy

Sub-Assistant Registrar

To
1.The Income Tax Appellate Tribunal, Madras 'A' Bench.
2. The Commissioner of Income Tax
   Company Circle III, Chennai.
3. The Commissioner of Income Tax (Appeals)III
   Chennai.
4. The Deputy Commissioner of Income Tax
   Company Circle III(4) Chennai.
5. The Assistant Commissioner of Income Tax
   Company Circle III(4)
   Chennai.

+1 CC to M/s. Subbaroyan, Advocate sr 69501.
+1 CC to Mr.M.Swaminathan, Advocate sr 69041.

TCA.Nos.731 to 734 of 2015

BS(CO)
SP(19/11/2018)