

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 No.368 of 2013

The Commissioner of Income Tax,
Ward III(1), Trichy ...Appellant

Vs

Shri R.M.Sundaram ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 22.11.2012 in ITA No.1583/Mds/2012 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2004-05 appeal final against the commissioner of Income Tax order dated 20.06.12 in ITA.NO.148/11-12 for the assessment year 2004-2005 against the Assessment Order dated 08.12.2008 for the assessment year 2004-2005.

For Appellant : Mr.T.Ravikumar
For Respondent : Mr.A.S.Sriraman

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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 v)

//True Copy//

Sub Assistant Registrar

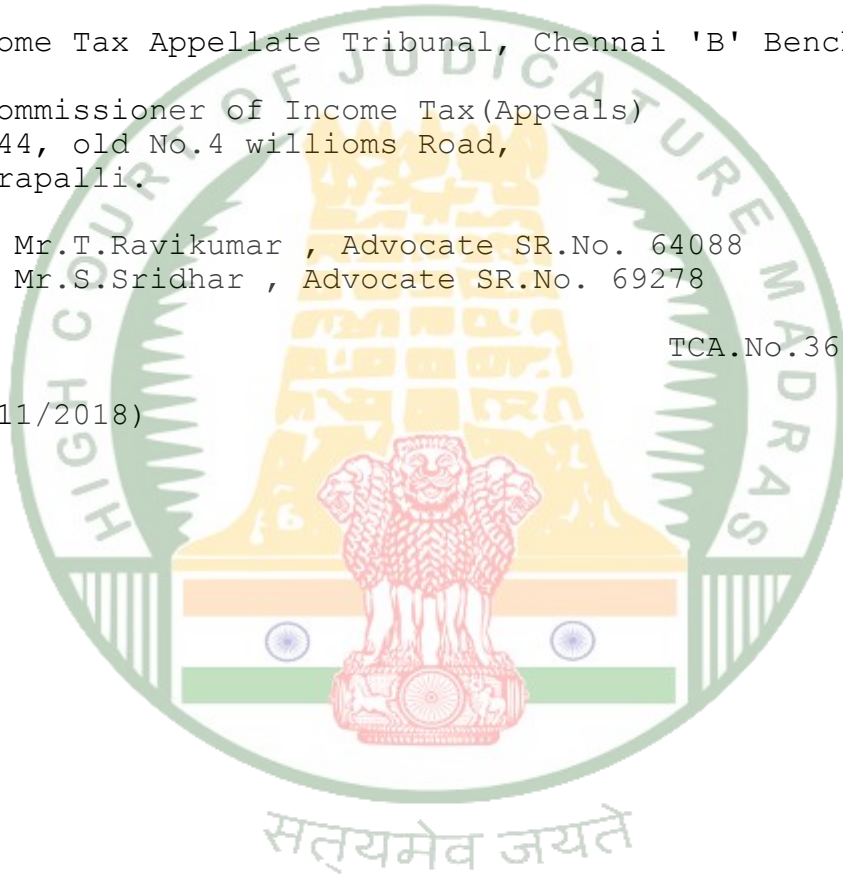
To
The Income Tax Appellate Tribunal, Chennai 'B' Bench.

2.the commissioner of Income Tax(Appeals)
New No.44, old No.4 willioms Road,
Tiruchirapalli.

+1cc to Mr.T.Ravikumar , Advocate SR.No. 64088
+1cc to Mr.S.Sridhar , Advocate SR.No. 69278

TCA.No.368 of 2013

ASK(15/11/2018)



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