In the High Court of Judicature at Madras

Dated : 22.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.832 & 835 of 2015

The Commissioner of Income Tax,
Puducherry-3 ...Appellant/Appellant in both cases

Vs

M/s.Hidesign, Puducherry ...Respondent/Respondent in both cases

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 21.7.2014 in ITA Nos.1049 and 1052/Mds/2014 on the file of the Income Tax Appellate Tribunal Madras 'C' Bench respectively for the assessment years 1998-99 and 2001-02.

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

For Respondent : No appearance

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left open.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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Income Tax,
Puducherry-3.

3. The Section Officer,
E.R. Section, High Court,
Madras.(2 copies)

+2cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No. 72169, 72170

TCA.Nos.832 & 835 of 2015

BR(CO)
GN(20/11/2018)