

In the High Court of Judicature at Madras

Dated : 26.10.2018

Coram :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case Appeal No.625 of 2013

The Commissioner of Income
Tax, Coimbatore

...Appellant

Vs

Shri K.Gandhi

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 26.11.2012 in ITA No.1674/Mds/2012 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the assessment year 2008-09 against the Commissioner of Income Tax (Appeals)I Coimbatore dated 21.06.2012 in Appeal No. 52/11-2012 for the assessment year 2008-2009;

against the proceedings of the Income Tax officer, Ward III (3) Coimbatore dated 30.06.2011 in PAN:ACLPG 0303 R/271(1)(C)/Ward III(3) 2010-2011 for the assessment year 2008-2009; and

against the Assessment order of the Income Tax officer, WardIII(3) Coimbatore dated 21.12.2010 in PAN.ACLPG 0303R for the assessment year 2008-2009.

For Appellant : Mr.T.R.Senthilkumar & Ms.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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

To

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

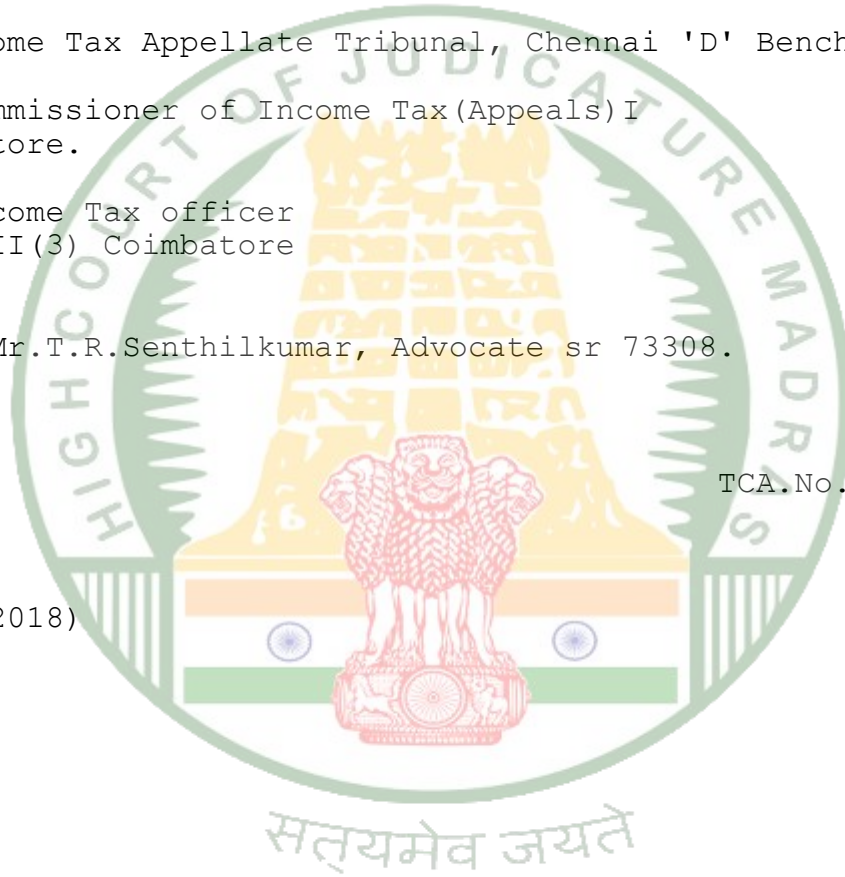
2. The Commissioner of Income Tax(Appeals)I
Coimbatore.

3. The Income Tax officer
Ward III(3) Coimbatore

+1 CC to Mr.T.R.Senthilkumar, Advocate sr 73308.

TCA.No.625 of 2013

PA (CO)
SP(22/11/2018)



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