

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.7 of 2013

The Commissioner of Income
Tax, Chennai ...Appellant/Appellant

Vs

M/s.Sengam Transports, Namakkal ...Respondent/Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 30.8.2012 in ITA No.648/Mds/2012 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2008-09 against the order of the Commissioner of Income Tax (Appeals), Salem, dated 09.12.2011 made in ITA.No.133/10-11, against the Income Tax Office, Ward I (1), Namakkal, dated 28.12.2010, made in PAN.No.ABAFS6875Q Assessment year 2008-2009.

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

For Respondent : Mr.G.Baskar & Mr.M.P.Senthilkumar

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left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(CS-VIII)

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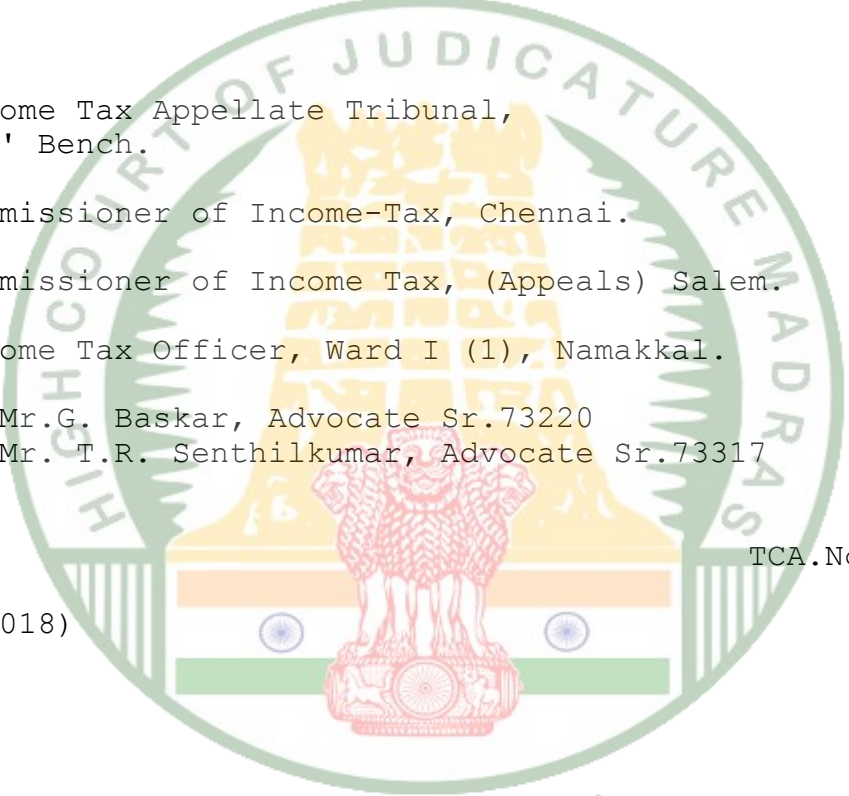
Sub Assistant Registrar

To

1. The Income Tax Appellate Tribunal,
Chennai 'B' Bench.
 2. The Commissioner of Income-Tax, Chennai.
 3. The Commissioner of Income Tax, (Appeals) Salem.
 4. The Income Tax Officer, Ward I (1), Namakkal.
- + 1 cc to Mr.G. Baskar, Advocate Sr.73220
+ 1 cc to Mr. T.R. Senthilkumar, Advocate Sr.73317

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

TCA.No.7 of 2013



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