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.72 of 2013

The Commissioner of Income
Tax, Chennai ...Appellant

Vs

M/s.Kalyani Thirumana Mandapam,
84, Main Road,
Mangadu, Chennai ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 11.5.2012 in ITA No.887/Mds/2009 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench for the assessment year 2005-06.

against the Order dated 27/01/2009 made in I.T.A.No. 233/07-08 for the assessment year 2005-2006 the Commissioner of Income Tax (Appeals) - IX, Chennai 34 G.I/P.A.No. AA1FK 2346M.

Against the Order dated 31.12.2007 office of the Income Tax Officer, Ward I (1), Kanchipuram for the Assessment Year 2005 - 2006.

For Appellant : Mr.Karthik Ranganathan
For Respondent : No appearance

JUDGMENT

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law raised are left open.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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

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

2.The Commissioner of Income Tax,
(Appeal) IX, Chennai 34.

TCA.No.72 of 2013

KAN(CO)
GN(07/12/2018)