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 NOS.89 AND 90 OF 2013

The Commissioner of Income Tax,
Chennai ...Appellant

Vs

Shri P.S.Sekar ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 09.8.2012 in ITA Nos.1775 and 1776/Mds/2010 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench respectively for the assessment years 2005-06 and 2006-07.

Against the order dated 09.08.2012 made in I.T.A.NO.84/08-09 office of the Commissioner of Income Tax (Appeals)No.44, Williams Road, Cantonment, Trichirapalli.

Against the order dated 25.06.2008 made in PAN.AAMPS7050A GIR.No.S-3155 the Income Tax Officer Ward, I(3), Kumbakonam.

Against the order dated 18.08.2010 made in I.T.A.No.81/08-09 office of the Commissioner of Income Tax (Appeals)No.44 Williams, Contonment, Trichirapalli.

Against the order dated 25.06.2008 made in PAN.AAMPS7050A the Income Tax Officer, Ward I(3), Kumbakonam.

For Appellant : Mr.T.Ravikumar

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left open.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

//True Copy//

Sub Assistant Registrar

RS

To

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

2. The Commissioner of Income Tax(Appeals)
No.44, Williams Road, Condonment, Trichy

3. The Income Tax Officer,
Ward I(3), Kumbakonam.

+2cc to Mr.T.Ravikumar, Advocate, S.R.No.69086 & 69087

TCA.Nos.89 & 90 of 2013

KAN(CO)
CS/07/12/2018