

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.891 of 2013

The Commissioner of Income
Tax, Chennai

...Appellant

Vs

M/s.SGP Exim Private Limited,
Chennai-86

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 09.7.2013 in ITA No.339/Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2009-10 against the order of the Additional Commissioner of Income Tax, Company Rang VI, made in PAN No.AABCS0551Q for the Assessment year 2009-10 dated 16/12/2011 against the order of the commissioner of Income Tax (Appeals) V, made in CIT(A)V/ITANO.188/2011-12, dated 30/11/2012

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

For Respondent : Mr.R.Sivaraman

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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-IX)

//True copy//

Sub Assistant Registrar

RS

To

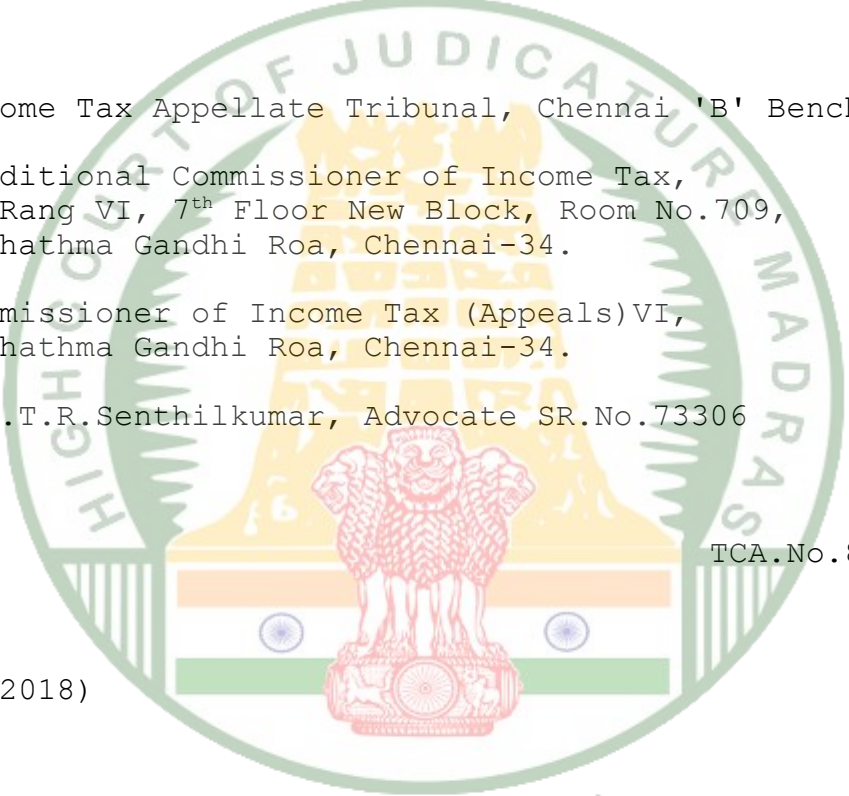
1. The Income Tax Appellate Tribunal, Chennai 'B' Bench.
2. The Additional Commissioner of Income Tax,
Company Rang VI, 7th Floor New Block, Room No.709,
121, Mahathma Gandhi Roa, Chennai-34.
3. The Commissioner of Income Tax (Appeals) VI,
121, Mahathma Gandhi Roa, Chennai-34.

+1cc to Mr.T.R.Senthilkumar, Advocate SR.No.73306

TCA.No.891 of 2013

NM(CO)

GMV (26/11/2018)



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