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 Nos.909 to 915 of 2013

The Commissioner of Income
Tax, Central Circle, Coimbatore
...Appellant/Respondent

Vs

P.Sundararaj HUF
...Respondent/Appellant

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 30.4.2010 respectively in ITA Nos.1740 to 1746 Mds/ 2009 on the file of the Income Tax Appellate Tribunal Madras 'C' Bench for the assessment years from 2001-02 to 2007-08 against the order of the Commissioner of Income-Tax, (Appeals)-II, Coimbatore,dt:09/07/2009 made in for the Assessment years 2001-02,2003-04,2004-05,2005-06,2006-07,and 2007-08.ITA.No.255c to 206c/08-09 which were filed against the Assessment orders of the Assistant Commissioner of Income Tax, central circle-II, Coimbatore, dt:29/12/2008 made in PAN/GIR.No.AAMHS6658C for the Assessment years 2001-02, 2002-03, 2003-04, 2004-05, 2005-06, 2006-07 and 2007-2008.

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

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To

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

2.The Assistant Commissioner of Income Tax,
Central circle-II, Coimbatore.

+1cc to Mr.T.R.Senthilkumar, Advocate, S.R.No.73305

+1cc to Mr.G.Baskar, Advocate, S.R.No.73223

TCA.Nos.909 to 915 of 2013

CP(CO)
GSP(05/12/2018)