

In the High Court of Judicature at Madras

Dated : 29.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No. 159 of 2016

The Commissioner of Income Tax
Chennai.

....Appellant/Appellant

Vs

M/s.Servion Global Solutions Ltd.,
No. 12, Wallace Garden Road,
First Street, Nungambakkam,
Chennai - 600 034.

...Respondent/Respondent

Appeal under Section 260A of the Income Tax Act, 1961 is directed against the order dated 18.03.2015 in ITA No.1797/Mds/2014 on the file of the Income Tax Appellate Tribunal Madras 'B' Bench for the assessment year 2005-06. and against the order dt:28/12/2014 in ITA.No.1059/13-14.VI by the Commissioner of Income Tax Appeals, Chennai against the order of Additional Commissioner of Income Tax, Company Range VI, Chennai-34, dated:04/12/2008 in PAN./AAC10947F/2005-06.

For Appellant : Mr.T.R.Senthil Kumar
M/s.K.G.Usharani
Mr.Vijay Kumar Punna

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 is challenged against 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 In the light of the above, this appeal is dismissed as withdrawn and the substantial question of law framed, is left open.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 appeals to be heard and decided on merits.

Sd/-

Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

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

2.The Commissioner of Income Tax, (Appeals)-VI,
Chennai.

3.The Commissioner of Income Tax,
Chennai.

4.The Additional Commissioner of Income Tax,
company Range-VI, Chennai-34.

5.The Assistant Registrar Income Tax,
Appellate Tribunal, Besant Nagar, Chennai.

+1cc to Mr.T.R.Senthilkumar, Advocate, S.R.No.74732

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TCA No. 159 of 2016

SJ(CO)
GSP(10/12/2018)