In the High Court of Judicature at Madras

Dated : 10.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.399 & 400 of 2016 & CMP.No.8643 of 2016

The Commissioner of Income Tax,
Chennai ...Appellant

Vs

Sevren Glocon (India) Pvt. Ltd.,
Chennai-602117. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 19.6.2015 in ITA Nos.2816 and 2770/Mds/2014 on the file of the Income Tax Appellate Tribunal Madras 'D' Bench for the assessment year 2010-11 and against Income Tax Appellate Tribunal D Bench, Chennai. Made in ITA NO.2816/MDS/2014 Assessment Year 2010-11-PAN.AAHCS9495H and against the Commissioner of Income Tax (Appeals)-VI, Chennai. 34 made in ITA.1718/13-14/A-VI dated.29/08/2014 and PAN.AAHCS9495H.

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

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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. Consequently, the connected CMP is also dismissed.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

To
The Income Tax Appellate Tribunal, Madras 'D' Bench.

2.The Commissioner of Income Tax (Appeals)-VI, Chennai. 34

+1cc to Mr.T.R.Senthilkumar , Advocate SR.No. 10778
+1cc to Mr. T.R.Senthilkumar, Advocate SR.No. 10777

TCA.Nos.399 & 400 of 2016
and CMP.No.8643 of 2016

A.SK(14/02/2019)