

In the High Court of Judicature at Madras

Dated : 24.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.1005 of 2014 & MP.No.1 of 2014

The Commissioner of Income
Tax, Coimbatore

...Appellant/Petitioner

Vs

Shri P.Pachamuthu, C/O S.Sridhar,
Advocate

...Respondent/Appellant

PRAYER: APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 26.9.2013 in ITA No.1345/Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2007-08 the order of the Commissioner of Income Tax (Appeals) - I, Coimbatore dated 15.05.2013 made in ITA.No. 56/12-13.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : No appearance

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law raised are left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. Consequently, the connected MP is also dismissed.

Sd/-
Assistant Registrar(CCC)

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Sub Assistant Registrar

To

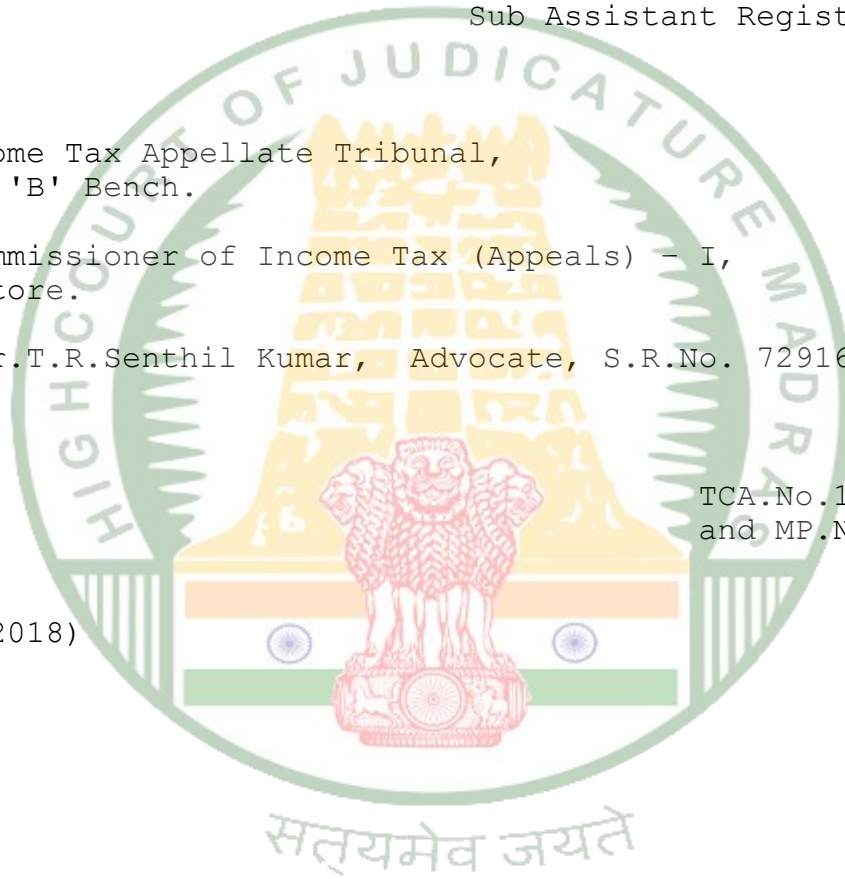
1.The Income Tax Appellate Tribunal,
Chennai 'B' Bench.

2. The Commissioner of Income Tax (Appeals) - I,
Coimbatore.

+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No. 72916

TCA.No.1005 of 2014
and MP.No.1 of 2014

SSV(CO)
GN(20/11/2018)



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