In the High Court of Judicature at Madras

Dated : 22.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.114 of 2014

The Commissioner of Income Tax,
Chennai ...Appellant

Vs

M/s.Armour Consultants (P) Ltd.,
Chennai-18 ...Respondent

Appeal against the Order of Income Tax Appellate Tribunal, Madras "D" Bench, Chennai, Dated 11.09.2013 passed in ITA. 1315/MDS/2013 Assessment Year 2007-08 against the Order of the Commissioner of Income Tax (Appeals), dated 09.01.2013 PAN AADCA2759C.

For Appellant : Mr.T.Ravikumar & Mrs.R.Hemalatha

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Income Tax (Appeals) VI,
121, Mahatma Gandhi Road, Chennai-34.

3. Deputy Commissioner of Income Tax,
Company Circle (1), Chennai-34.

+1cc to Mr.T.Ravi Kumar, Advocate, S.R.No. 72213

TCA.No.114 of 2014

RGN(CO)
GN(19/11/2018)