

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 09.11.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

AND

THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

TAX CASE APPEAL NO.275 OF 2014

The Commissioner of Income
Tax, Coimbatore

...Appellant

Vs

M/s.Excel Plast, Coimbatore-641006

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 06.9.2013 in ITA No.1415/Mds/2011 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2008-09. against the order of the Commissioner of Income Tax(Appeals)-I, Coimbatore dated 23.05.2011 and made in Appeal No.71/10-11 for the Assessment Year 2008-2009.

against the order of the Assistant Commissioner of Income Tax, Circle-II, Coimbatore, dated 30.09.2010 and made in PAN.AABFE2285J.

Against the order of the Assistant Commissioner of Income-Tax, Circle-II, Coimbatore dated 23.03.2010 and made in PAN/GIR.No.AABEF2285J for the Assessment year 2008-09.

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

For Respondent : Mr.A.S.Sriraman

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open. In the event the tax effect is above the threshold limit fixed in the said circular under exceptional clauses mentioned in the 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. No costs.

Sd/-

Assistant Registrar(CS IX)

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Sub Assistant Registrar

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To

1. The Income Tax Appellate Tribunal,
Chennai 'B' Bench.
2. The Commissioner of Income Tax(Appeals)-I,
Coimbatore.
3. The Assistant Commissioner of Income Tax,
Circle-II, Coimbatore
4. The Commissioner of Income Tax,
Coimbatore.

+1cc to Mr.T.R.Senthilkumar, Advocate, S.R.No.76675

+1cc to Mr.S.Sridhar, Advocate, S.R.No.77086

TCA.No.275 of 2014

SV(Co)
CS/07/12/2018

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