

In the High Court of Judicature at Madras

Dated : 09.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.348 & 349 of 2014

The Commissioner of Income Tax,
Chennai (International Taxation)

...Appellant in
both TCAs

Vs

1.Smt.Deivanayagam Maruthini

...Respondent in
TCA.348/2014

2.Shri.Eassuwaran Deivanayagam

...Respondent in
TCA.349/2014

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 28.2.2012 in ITA Nos.170 and 171/Mds/2012 on the file of the Income Tax Appellate Tribunal Madras 'D' Bench for the assessment year 2008-09 against the order of the Commissioner of Income - Tax (Appeals) IV Dated:01/12/2011 in ITA.No.105 & 107 /2010-11/A.IV.

For Appellant : Mr.Karthik Ranganathan
For Respondents : Mr.Sree Lakshmi Valli

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 assesseees.

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left open.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. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

To

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

2.The Commissioner of Income Tax ,
(Appeals) IV, 121, Mahatma Gandhi Road,
Chennai-6000 034.

+2cc to Mr.T.Ravikumar, Advocate, S.R.No.69624 & 69625

+1cc to Mr.N.Muthukumar, Advocate, S.R.No.69391

TCA.Nos.348 & 349 of 2014

MP (CO)
GSP (30/11/2018)

सत्यमेव जयते

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