

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 No.444 of 2014

The Commissioner of Income Tax,
Trichy

...Appellant

Vs

Mr.V.Gunasekar

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 30.9.2013 in ITA No.1392/Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2008-09 against the order dt.26.3.2013 and made in ITA.No.095/11-12 on the file of Commissioner of Income Tax (Appeals) Tiruchirappalli, against the order dt.29.6.11 and made in PAN/GI.No.AEZPG8153R on the file of Asst. Commissioner of Income Tax(Circle II)Range II, Tiruchirappalli.

For Appellant : Mr.T.Ravikumar

For Respondent : Mr.N.Quadir Hoseyn

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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

//True Copy//

Sub Assistant Registrar

To

- 1.The Income Tax Appellate Tribunal, Chennai 'B' Bench.
- 2.The Commissioner of Income Tax, Trichy
- 3.The Commissioner of Income Tax(Appeals)
Tiruchirapalli
- 4.The Asst.Commissioner of Income Tax
Circle II, Tiruchirappalli
- 5.The Asst. Commissioner of Income Tax, Circle II
Range II, Trichy

+1cc to Mr.N.Guadir Hoseyn, Advocate SR.NO.70749

+1cc to Mr.T.Ravikumar, Advocate SR.NO.69620

BS (CO)

sm:14.11.2018

TCA.No.444 of 2014

सत्यमेव जयते

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