

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.528 of 2014

The Commissioner of Income
Tax, Chennai

...Appellant

Vs

M/s.Vijayaraja & Company,
120, Sengupta Street,
Coimbatore-9

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 11.6.2013 in ITA No.69/Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2009-10, against the order dated 09.10.2012 in the office of the Commissioner of Income Tax (Appeals)-I, Coimbatore I.T.A.336/11-12, P.A.No./G.I.R.No.AACFV1532 G for the Assessment Year 2009-10, against the Assessment order dated 27.12.2011 made in PAN/GIR.No.AACFV1532G for the Assessment Year 2009-10 passed by the Assistant Commissioner of Income Tax Circle II, Coimbatore.

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

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

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,
Chennai.

सत्यमेव जयते

+1cc to M/S.T.R.Senthilkumar, Advocate Sr.72917

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srg 09/01/2019