

In the High Court of Judicature at Madras

Dated : 26.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.689 to 691 of 2014

The Commissioner of Income
Tax, Central Circle, Salem

...Appellant/Respondent

Vs

Mr.P.Loganathan

...Respondent/ Appellant

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 11.6.2010 in ITA Nos.250, 252 and 251/Chny/2009 respectively on the file of the Income Tax Appellate Tribunal Madras 'A' Bench for the assessment years from 2001-02, 2003-04 and 2002-03 against the order of Commissioner of Income - Tax (Appeals) Salem dt:01/12/2008/ITA.No.214,215,216/06-07/207/-02,2002-2003-2004 against the order of Assistant Commissioner of Income, central circle, Salem dt:24/11/06 in PAN/GIR.No/AAKPL8556B/CCPL-003/2001-2002, 2002-2003/ 2003-2004.

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

For Respondents : Mr.G.Baskar and Mr.M.P.Senthilkumar

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 assessee.

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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(CCC)

//True Copy//

Sub Assistant Registrar

To

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

2.The Commissioner of Income Tax,
Central Circle, Salem.

3.The Assistant Commissioner of Income-Tax,
Central Circle, Salem-7

4.The Commissioner of Income-Tax,
No.3, Gandhi Road, Salem.

+1cc to Mr.T.R.Senthilkumar, Advocate, S.R.No.73766

TCA.Nos.689 to 691 of 2014

SJ(CO)

GSP(27/11/2018)

WEB COPY