

In the High Court of Judicature at Madras

Dated : 12.10.2018

Coram :

The Honourable Mr. Justice T.S.SIVAGNANAM
and
The Honourable Mrs. Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.864 of 2014

The Commissioner of Income
Tax, Chennai.

...Appellant

Vs

M/s.Amber Chemicals Pharmaceuticals
Pvt. Ltd. (now amalgamated with Anjan
Drugs Pvt. Ltd.), Chennai-29

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 28.1.2014 in ITA No.1088/Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench for the assessment year 2008-09 against the order dated 19.2.2013 in ITA.NO.700/10-11 dated 19.2.2013 on the file of the Commissioner of Income Tax (Appeals) -IX, Chennai-34, for the assessment year 2008-09 an against the order dated 31.12.2010 in P.A/G.I.R.No.AAACA62952 on the file of the Assistant Commissioner of Income Tax-Company Circle-1(4) Chennai for the assessment year 2008-09.

For Appellant : Mr.T.Ravikumar

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open.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

//True Copy//

Sub Assistant Registrar

To

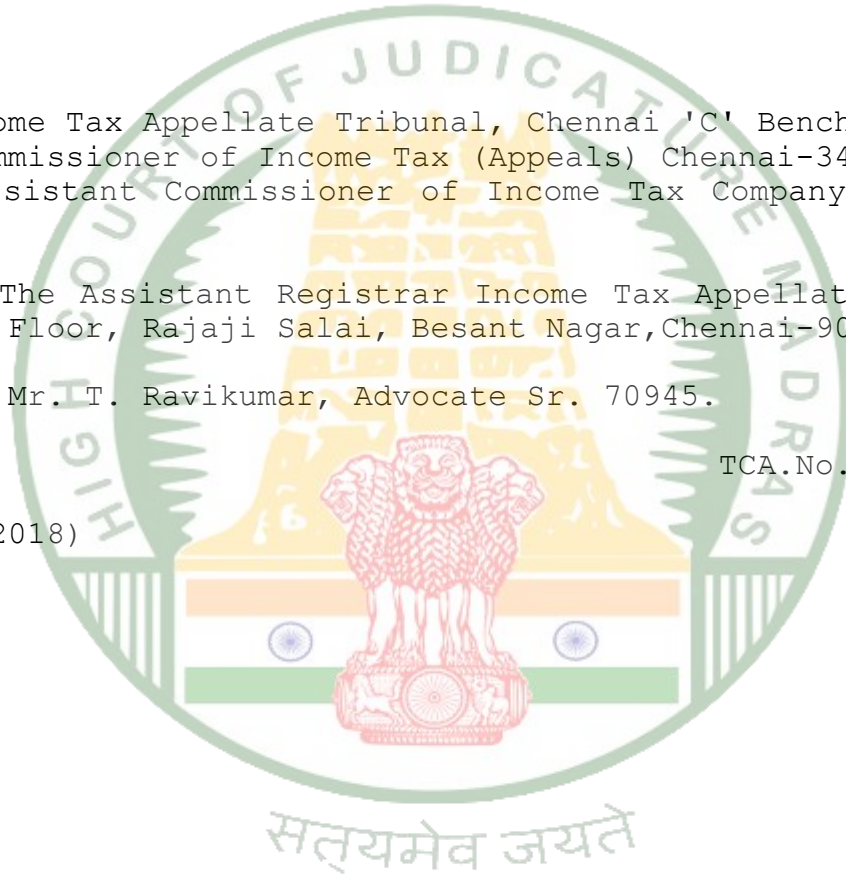
- 1.The Income Tax Appellate Tribunal, Chennai 'C' Bench.
2. The Commissioner of Income Tax (Appeals) Chennai-34.
3. The Assistant Commissioner of Income Tax Company Circle(4), Chennai.

Copy to: The Assistant Registrar Income Tax Appellate Tribunal,
No.90 III Floor, Rajaji Salai, Besant Nagar, Chennai-90

+ 1 cc to Mr. T. Ravikumar, Advocate Sr. 70945.

TCA.No.864 of 2014

RJ(CO)
EU(16/11/2018)



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