

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.90 of 2014

The Commissioner of Income
Tax, Chennai

...Appellant

Vs

M/s.Dart Global P. Ltd.,
Chennai-15

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 01.5.2013 in ITA No.431/Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'A' Bench for the assessment year 2007-08. as against the Order passed by the Commissioner of Income Tax (Appeals) IX, Chennai in ITA.No. 338/2009-10 dated 27.12.2012 for the assessment year 2007-2008 against the order passed by the Assistant Commissioner of Income Tax Company Circle 1(4), Chennai.

For Appellant : Mr.T.Ravikumar & Mrs.R.Hemalatha

For Respondent : Mr.R.Sivaraman

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withdrawn and the substantial question of law framed is left open.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-VI)

//True Copy//

Sub Assistant Registrar

To

1. The Income Tax Appellate Tribunal,
Chennai 'A' Bench.
2. The Commissioner of Income Tax (Appeals) IX,
121, Mahatma Gandhi Road, Chennai 600 034.
3. The Assistant Commissioner of Income Tax,
Company circle 1(4), Chennai.
4. The Commissioner of Income Tax,
Chennai.
5. The Assistant Registrar,
Income Tax Appellate Tribunal,
III rd Floor, Besant Nagar,
Rajaji Bhavan, Chennai.

TCA.No.90 of 2014

VSNII (CO)
GN(16/11/2018)

सत्यमेव जयते

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