In the High Court of Judicature at Madras

Dated : 20.9.2018

Coram :

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

Tax Case Appeal No.120 of 2013

Commissioner of Income Tax-IV, Chennai ...Appellant

Vs

S.Sankarram ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 29.10.2012 in ITA No.1790/Mds/2009 on the file of the Income Tax Appellate Tribunal Madras 'C' Bench for the assessment year 2006-07 against the order of the Commissioner of Income Tax (Appeals) VI, Chennai dated 24.06.2009 made in ITA.No.122/08-09 against the Income Tax Officer, Media Ward-II, Chennai dated 20.12.2009 made in PAN.No.S90/0607/ABJPS9079F Assessment Year 2006-07.

For Appellant : Mrs.S.Premalatha for Mr.M.Swaminathan

For Respondent : No appearance

Judgment was delivered by T.S.SIVAGNANAM,J

We have heard the learned Standing Counsel for the appellant.

2. The Revenue has preferred this appeal challenging the order dated 29.10.2012 passed by the Income Tax Appellate Tribunal in ITA.No.1790/ Mds/2009 for the assessment year 2006-07.

3. The above appeal has been admitted on 02.4.2013 on the following substantials question of law :

> "1. Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in holding that

the assessee is not subject to TDS provision under Sections 194C and 194J for the payments made to the co-artist ? and

2. Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in deleting the disallowance of Rs.30,85,057/- made under Section 40(a)(ia), when the assessee is subjected to TDS provision under Sections 194C and 194J for the payments made to the co-artist ?"

4. The learned Standing Counsel for the appellant seeks permission to withdraw the above appeal based on the Board's monetary policy circular. She would submit that on account of the monetary limit in this appeal, which is lesser than the threshold fixed by the Board's circular dated 11.7.2018, she may be permitted to withdraw the appeal.

5. The said submission of the learned Standing Counsel for the Revenue is placed on record. The above tax case appeal is dismissed as withdrawn and the substantial questions of law framed in this appeal are left open.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To
1. The Income Tax Appellate Tribunal,
   Madras 'C' Bench.
2. The Commissioner of Income Tax IV, Chennai
3. The Commissioner of Income Tax VI, Chennai.
4. The Income Tax Officer,Media Ward II, Chennai.
5. The Assistant Registrar,
   Income Tax Appellate Tribunal,
   Rajaj Bhavan, Besant Nagar,
   Chennai.

+1cc to Mr.M.Swaminathan, Advocate, S.R.No.65373

TCA.No.120 of 2013

VGII(CO)
CS/15/10/2018