In the High Court of Judicature at Madras

Dated : 08.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.100 to 102 of 2017

Principal Commissioner of Income
Tax-2, Chennai-34. ...Appellant

Vs

M/s.Fresh & Honest Cafe Ltd.,
C/o Shri S.Sridhar, Advocate,
Chennai-20. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 05.5.2016 respectively in ITA Nos.1499/Mds/2014, 1485/Mds/2015 and 1500/Mds/2014 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench respectively for the assessment years 2009-10, 2011-12 and 2010-11.

against the order passed by the Commissioner of Income Tax (Appeals)6, Chennai-34, dated 27.02.2015 made in ITA.NO.140KIT (A)-6/2013-14 for the Assessment year 2011-2012 against the order by the Commissioner of Income Tax (Appeals)-II, Chennai-34, dated 18.02.2014 made in I.T.A.Nos.962,1172, 1459 & 1585/2013-14, for the assessment year 2001-02, 2006-07, 2009-10 & 2010-11; and

against the order passed by the Deputy Commissioner of Income Tax, Company Circle-II(1), Income Tax Department, Chennai-34, dated 31.12.2013 made in AAACF 1516H and against the order passed by the Assistant Commissioner of Income Tax, Company Circle11-(1), Chennai 34 dated 26.12.2012 for the Assistant year 2010-2011 made in AAACF1516H and against the order passed by the Deputy Commissioner of Income Tax, Company Circle 11(1), Chennai dated 21.12.2011 made in AAACF1516H for the Assessment year 2009-10.

For Appellant : Mr.Karthik Ranganathan
For Respondent: Mr.A.S.Sriraman

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open.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

//True Copy//

Sub Assistant Registrar

To
1. The Income Tax Appellate Tribunal,
   Chennai 'D' Bench.

2. The Commissioner of Income Tax (Appeals)-6,
   Chennai-34.

3. The Commissioner of Income Tax (Appeal)-II,
   Chennai-34.

4. The Deputy Commissioner of Income Tax,
   Company Circle -II, (1), Chennai-34.

5. The Assistant Commissioner of Income Tax
   Company Circle-II(i), Chennai-34.

+ 1 cc to Mr. S.Sridhar, Advocate Sr.69280

TCA.Nos.100 to 102 of 2017

SR(CO)
EU(20/11/2018)