

In the High Court of Judicature at Madras

Dated : 23.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.238 of 2017

The Commissioner of Income Tax,
Chennai ...Appellant

Vs

M/s.Bharat Scans Pvt. Ltd., Chennai-34. ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 22.7.2016 in ITA No.648/Mds/2016 on the file of the Income Tax Appellate Tribunal Chennai 'A' Bench for the assessment year 2010-11 against the proceedings of the Commissioner of Income Tax (Appeals) I Chennai 600 034 dated 3/9/2015 in ITA.No.182/13-14 (New No.ITA.19/CIT(A)-1/2013-14) against the order of the Assistant Commissioner of Income Tax, Company circle-1(3), Chennai 34 dated 19.3.2013 for the Assessment year 2010-11.

For Appellant : Mr.T.Ravikumar

For Respondent: Mr.R.Kumar

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law raised are left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 IX)

//True Copy//

Sub Assistant Registrar

To

- 1.The Income Tax Appellate Tribunal, Chennai 'A' Bench.
- 2.The Commissioner of Income Tax (Appeals)-1, Chennai
- 3.TheAssistant Commissioner of Income Tax,
Company circle-I(3), Chennai 34.

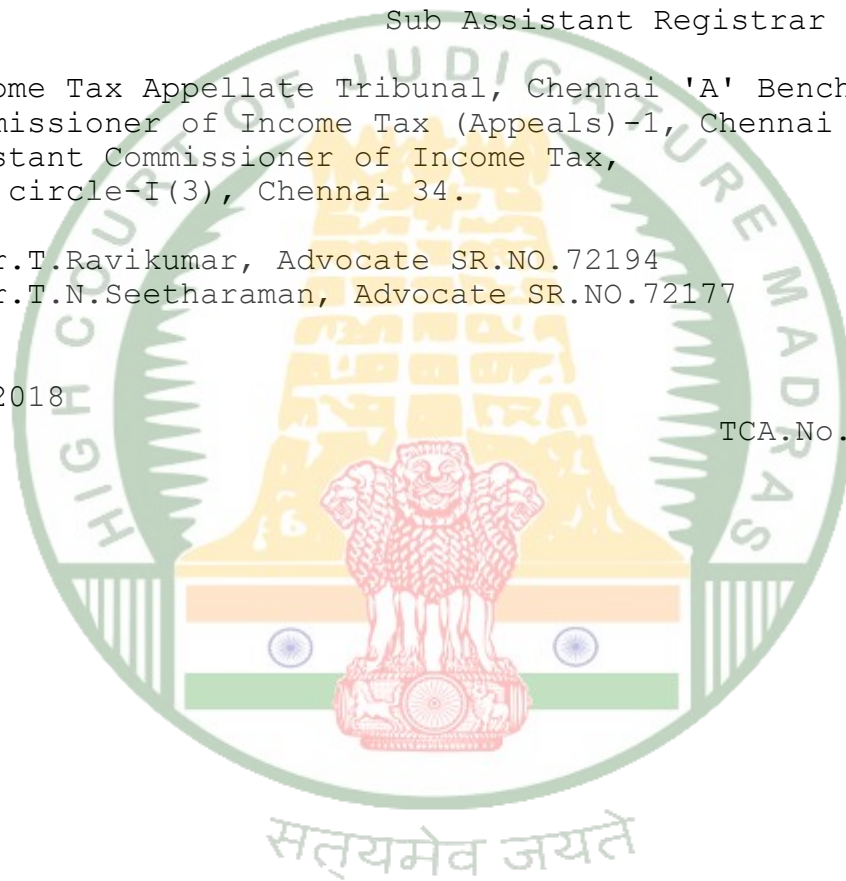
+1cc to Mr.T.Ravikumar, Advocate SR.NO.72194

+1cc to Mr.T.N.Seetharaman, Advocate SR.NO.72177

RK(co)

sm:23.11.2018

TCA.No.238 of 2017



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