

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.259 OF 2017

The Commissioner of Income Tax,
Circle-I, Chennai ...Appellant

Vs

M/s.DSM Soft Pvt.Ltd., Chennai-20 ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 01.9.2016 in ITA No.863/Mds/2016 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2010-11. against the order of the Commissioner of Income Tax(Appeals)-1, Chennai order dated 13.01.2016 and made in ITA.No.149/CIT(A)-1/2013-14 for the Assessment Year 2010-11 and against the order of the Deputy Commissioner of Income Tax, Company Circle 1(4), Chennai order dated 05.03.2013 and made in PA/GIR.NO.AAACD3149A for the Assessment Year 2010-11.

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law raised are left open.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

//True Copy//

Sub Assistant Registrar

Rs

To

1. The Income Tax Appellate Tribunal,
Chennai 'B' Bench.
2. The Commissioner of Income Tax,
(Appeals)-1, Chennai.
3. The Deputy Commissioner of Income Tax,
Company Circle1(4), Chennai.
4. The Commissioner of Income Tax,
Chennai.

+1cc to Mr.R.Sivaraman, Advocate, S.R.No.73185
+1cc to Mr.T.Ravikumar, Advocate, S.R.No.72195

TCA.No.259 of 2017

RV(CO)
CS/04/12/2018

सत्यमेव जयते

WEB COPY