

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.10.2018

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

TAX CASE APPEAL NO.301 OF 2017

Principal Commissioner of Income
Tax-2, Coimbatore ...Appellant

Vs

M/s.Rock & Arch Constructions (India)
Pvt. Ltd., Erode-4 ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 08.11.2016 in ITA No.534/Mds/2016 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2009-10 against the order of the Commissioner of Income -Tax (Appeals)-3, Coimbatore, dt:29/12/2015 and made in ITA.No.136/14-15(A) 1 for the Assessment year 200-2010.

Against the order of the Income Tax Officer, ward I(4), Erode, Dt:31/03/2014 and made in AACDR4438D/2009-10/W-I(4)/ERD.

Against the order of the Income Tax Officer, ward.I (4), Erode dt:31/12/2011 and made in PAN/GIR AACDR4438D for the Assessment year 2009-10.

For Appellant : Mr.T.R.Senthilkumar & Ms.K.G.Usharani
For Respondent : Mr.A.S.Sriraman

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.

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law raised are left open.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

//True Copy//

Sub Assistant Registrar

To

1.The Income Tax Appellate Tribunal,
Chennai 'B' Bench.

2.The Principal Commissioner Of Income-Tax-2,
Coimbatore.

3.The Commissioner of Income-Tax,
(Appeals)-3, Coimbatore.

4.The Income-Tax Officer,
Ward I (4), Erode.

+lcc to Mr.T.R.Senthilkumar, Advocate, S.R.No.72166

TCA.No.301 of 2017

SV(CO)
GSP(20/11/2018)

WEB COPY