

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 Nos.317 & 318 of 2017

The Commissioner of Income Tax,
Non Corporate Range 14, Chennai ...Appellant

Vs

Shri Senthil Kumar Angamuthu,
C/O Akbar Rifa & Co., Chennai-40. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 25.11.2006 in ITA Nos.950 and 951/Mds/2016 on the file of the Income Tax Appellate Tribunal Madras 'C' Bench for the assessment year 2011-12 against the Order dated 29/02/2016 made in ITA.No. 158/2014-15 and 159/2014-15 respectively passed by the Commissioner of Income Tax (Appeals)-14, Chennai and against the order dated 21/03/2014 passed by the Income Tax Officer, Business Ward V (1), Chennai-34 for the assessment Year 2011-2012.

For Appellant : Mr.M.Swaminathan & Ms.V.Pushpa

For Respondent : Mr.Ashok Pathy for M/s.Pass Associates

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question of law framed is left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 (CS-IX)

//True Copy//

Sub Assistant Registrar

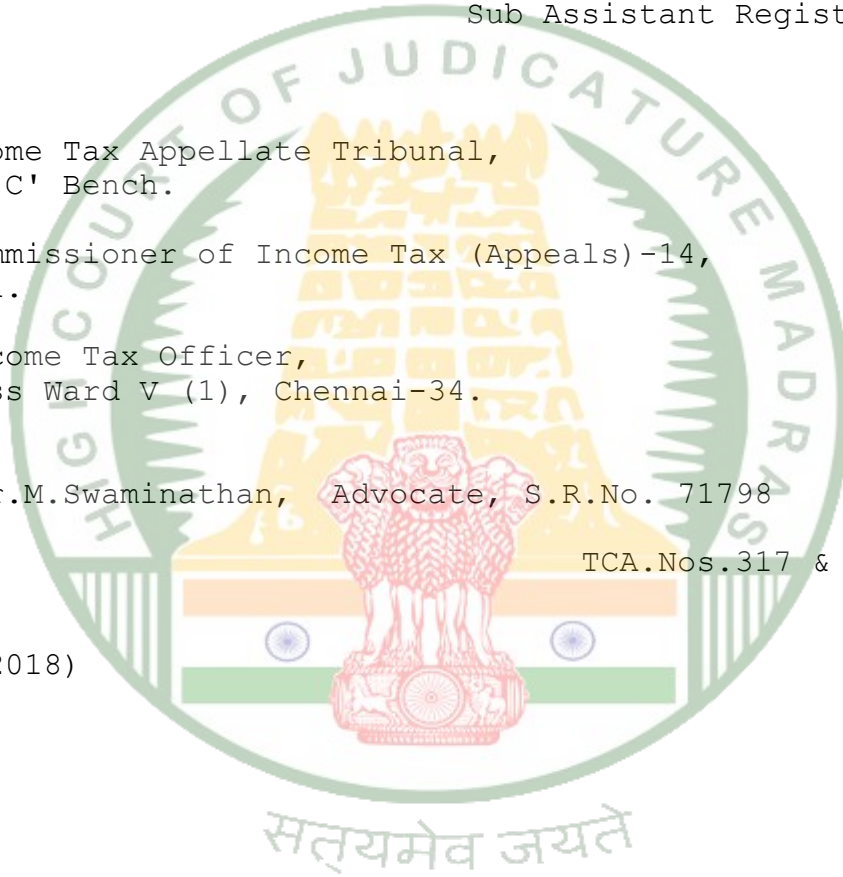
To

1. The Income Tax Appellate Tribunal,
Madras 'C' Bench.
2. The Commissioner of Income Tax (Appeals)-14,
Chennai.
3. The Income Tax Officer,
Business Ward V (1), Chennai-34.

+1cc to Mr.M.Swaminathan, Advocate, S.R.No. 71798

TCA.Nos.317 & 318 of 2017

SAI (CO)
GN(20/11/2018)



WEB COPY