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.327 of 2017

The Commissioner of Income Tax,
Chennai. ...Appellant/Appellant

Vs

M/s.Amec Foster Wheeler India Pvt.
Ltd., Chennai-113. ...Respondent/Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 25.11.2016 in ITA No.1761/Mds/2016 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench for the assessment year 2008-09 against the order dated 09.03.2016 in ITA. No. 333/CTT(A)-1/2015-2016 passed by the Commissioner of Income Tax Appeals, Chennai against the order dated 29.12.2011 passed by the Deputy Commissioner of Income Tax, Company Circle II(1) Chennai for the assessment year 2008-2009.

For Appellant : Mrs.R.Hemalatha

For Respondent : No appearance

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

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

Copy to
The Section officer
VR Section, High Court, Madras 104.

+1 CC to Mr.T.Ravikumar, Advocate sr 72197(06/12/2018)

TCA.No.327 of 2017

SS(CO)
SP(19/11/2018)