

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.10.2018

CORAM :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.334 of 2017

Principal Commissioner of Income
Tax-2, Chennai-34.Appellant

Vs

M/s.East Coast Consultants &
Infrastructure Ltd., Chennai-6.Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 30.11.2016 in ITA No.1176/Mds/2016 on the file of the Income Tax Appellate Tribunal Chennai 'A' Bench for the assessment year 2011-12 against the order of the office of the Commissioner of Income Tax (Appeals) 6 Chennai dated 18.02.16 in I.T.A.134/CIT (A) 6/2014-2015 in the assessment year 2011-12, against the order of the Deputy Commissioner of Income Tax Company Circle 11(1) Chennai dated 29.03.2014 in the Assessment year 2011-12 PAN AAACE 9097)

For Appellant : Mr.Karthik Ranganathan

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law raised are left open.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

Sd/-
Assistant Registrar (CS-V)

//True Copy//

Sub Assistant Registrar

To

1. The Income Tax Appellate Tribunal, Chennai 'A' Bench,
Rajaji Bhavan, Besant Nagar, Chennai-90.

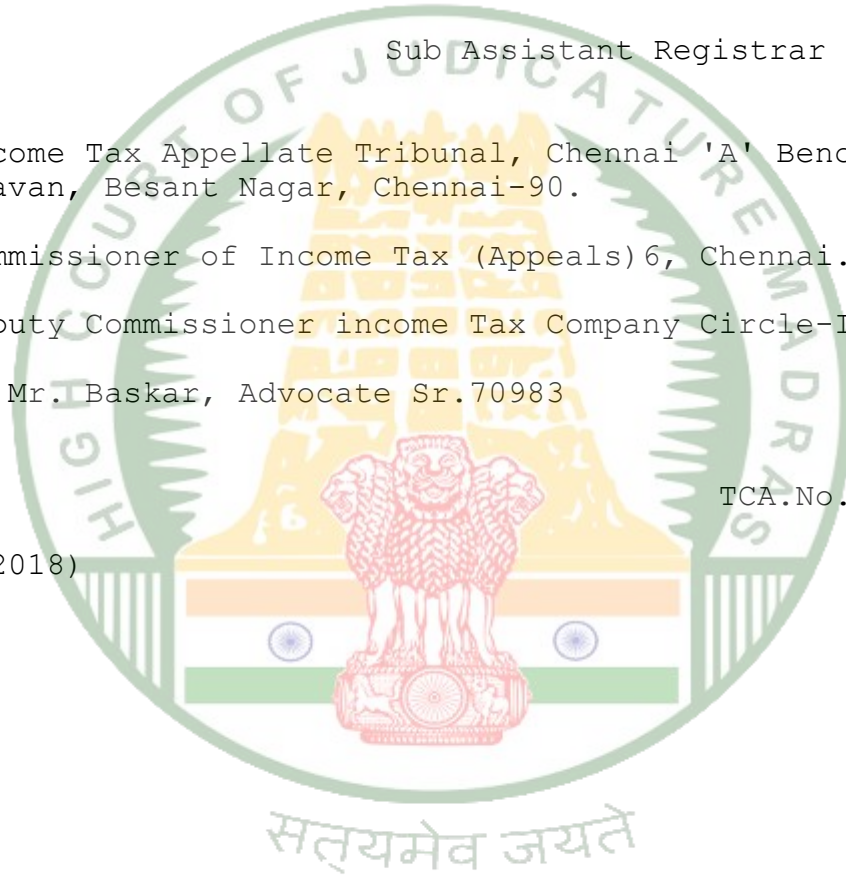
2. The Commissioner of Income Tax (Appeals) 6, Chennai.

3. The Deputy Commissioner income Tax Company Circle-II, Chennai.

+ 1 cc to Mr. Baskar, Advocate Sr.70983

TCA.No.334 of 2017

MG (CO)
EU (16/11/2018)



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