

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.372 OF 2017

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

...Appellant

Vs

M/s.Family Health Plan (TPA) Ltd.,
Chennai-34

...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 23.11.2016 in ITA No.1233/Mds/2016 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2011-12. against the order of the Commissioner of Income Tax(Appeals)-6, R.No.221, 121, MG Road, Nungambakkam, Chennai-600 034 dated 24.02.2016, ITA.NO.190/CIT (A)-6/2014-15, PAN.AAACF1740R for the Assessment year 2011-12, and against the order of the Deputy Commissioner of Income Tax, Salary Circle-I, Chennai dated 18.03.2014, PAN/GIR.No.AAACF1740R salary Circle-I, Chennai, for the Assessment Year 2011-12.

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law raised are left open.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

//True Copy//

Sub Assistant Registrar

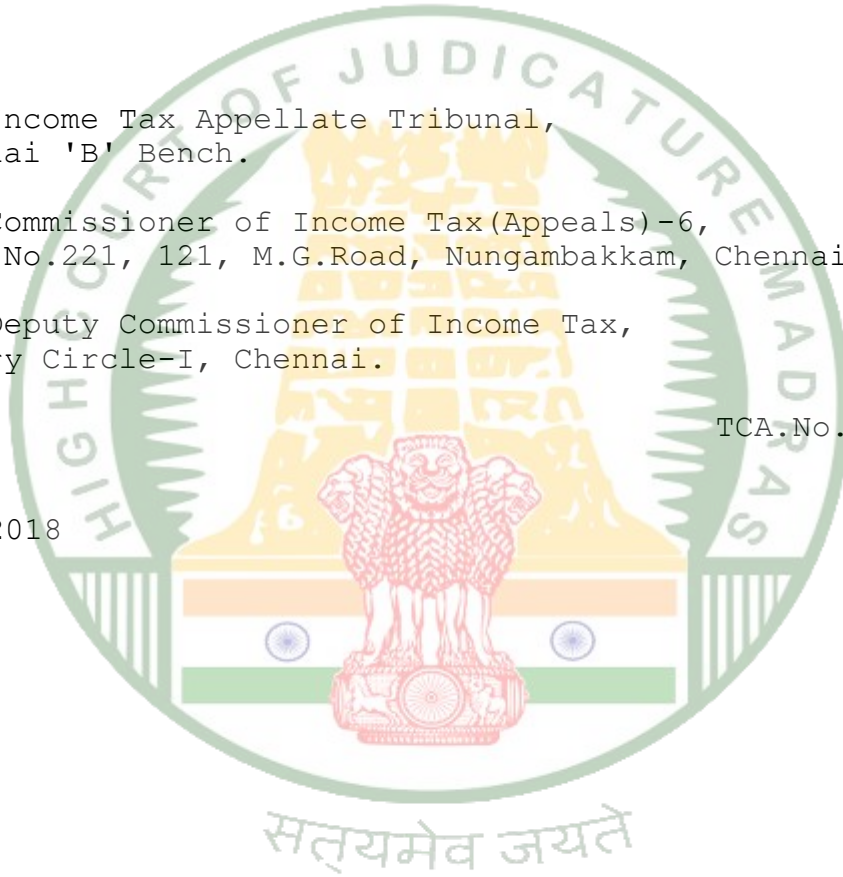
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To

1. The Income Tax Appellate Tribunal,
Chennai 'B' Bench.
2. The Commissioner of Income Tax(Appeals)-6,
Room No.221, 121, M.G.Road, Nungambakkam, Chennai -600 034
3. The Deputy Commissioner of Income Tax,
Salary Circle-I, Chennai.

TCA.No.372 of 2017

AD(CO)
CS/20/11/2018



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