

In the High Court of Judicature at Madras

Dated : 29.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No. 436 of 2017

The Commissioner of Income Tax
Chennai.

...Appellant/Appellant

Vs

Shri V.P.Anandhan
28, 2nd Cross Street,
Annada Nagar, Thoraipakkam,
Chennai - 600 097.

...Respondent/Respondent

Appeal under Section 260A of the Income Tax Act, 1961 against the order dated 19.09.2016 in ITA No.39/Mds/2016 on the file of the Income Tax Appellate Tribunal Madras 'A' Bench for the assessment year 2012-13, preferred against the order dated 06/11/15 made in I.T.A.NO.61/A-16/2012-13 on the file of the Commissioner of Income Tax(Appeal), Chennai filed against the Assessment order dated 14/11/14 passed by the Income Tax Officer, International Taxation-II(1), Chennai-34 for the Assessment year 2012-13.

For Appellant : Mr.Karthick Ranghanathan

For Respondent : Mr.A.S.Srirama

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JUDGMENT

(Judgment was delivered by T.S.SIVAGNANAM, J)
Heard the learned counsel for the appellant.

2. This appeal by the Revenue is challenged against 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 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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed, is left open.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 appeals to be heard and decided on merits.

Sd/-

Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

1.The Income Tax Appellate Tribunal, Madras 'A' Bench.

2.The Commissioner of Income Tax(Appeal)
Chennai.

3.The Income Tax Officer,
International Taxation,
II(1), Chennai-34.

+lcc to Mr.Karthick Ranghanathan, Advocate sr.no.74786

+lcc to Mr.S.Sridhar, Advocate sr.no.74769

TCA No. 436 of 2017

rsi(co)
nr 03/12/2018

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