In the High Court of Judicature at Madras

Dated : 22.10.2018

Coram :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case Appeal No.794 of 2017

The Commissioner of Income Tax,
Chennai ...Appellant

Vs

M/s.Cooper Standard Automotive
Pvt. Ltd. (formerly known as Cooper
Tire and Rubber Company (I) Pvt.Ltd.,
Singaperumal Koil, Chengalpattu-603204. ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 12.4.2017 in ITA No.785/Mds/2014 on the file of the Income Tax Appellate Tribunal Chennai 'D' Bench for the assessment year 2003-04 the commissioner of income Tax (A)(C)-II Chennai. Dated 31.12.2013 and made in ITA NO.390/13-14 and against the Income Tax Department dated 25.11.2008 made Assessment Year 2003-2004 and made in GIR/PAN AABCC3665P

For Appellant : Mr.T.Ravikumar & 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 In the light of the above, the appeal is dismissed as withdrawn and the substantial questions of law framed are left open.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.

Sd/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

To
The Income Tax Appellate Tribunal, Chennai 'D' Bench.

2.The commissioner of income Tax (A)(C)-II Chennai.

+1cc to Mr. T.Ravikumar, Advocate SR.No. 72205

TCA.No.794 of 2017

ASK(26/11/2018)