

In the High Court of Judicature at Madras

Dated : 09.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal No.346 of 2014 & MP.No.1 of 2014

The Commissioner of Income Tax,
Trichy

... Appellant/Appellant

Vs

M/s.National College Council,
Tiruchy-2.

... Respondent/Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 06.8.2013 in ITA No.1160/Mds/2013 on the file of the Income Tax Appellate Tribunal Chennai 'B' Bench for the assessment year 2008-09.

For Appellant : Mr.T.Ravikumar

For Respondent : Mr.Sandeep Bagmar

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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed/raised is left open.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 appeal to be heard and decided on merits. No costs. Consequently, the connected MP is also dismissed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

RS

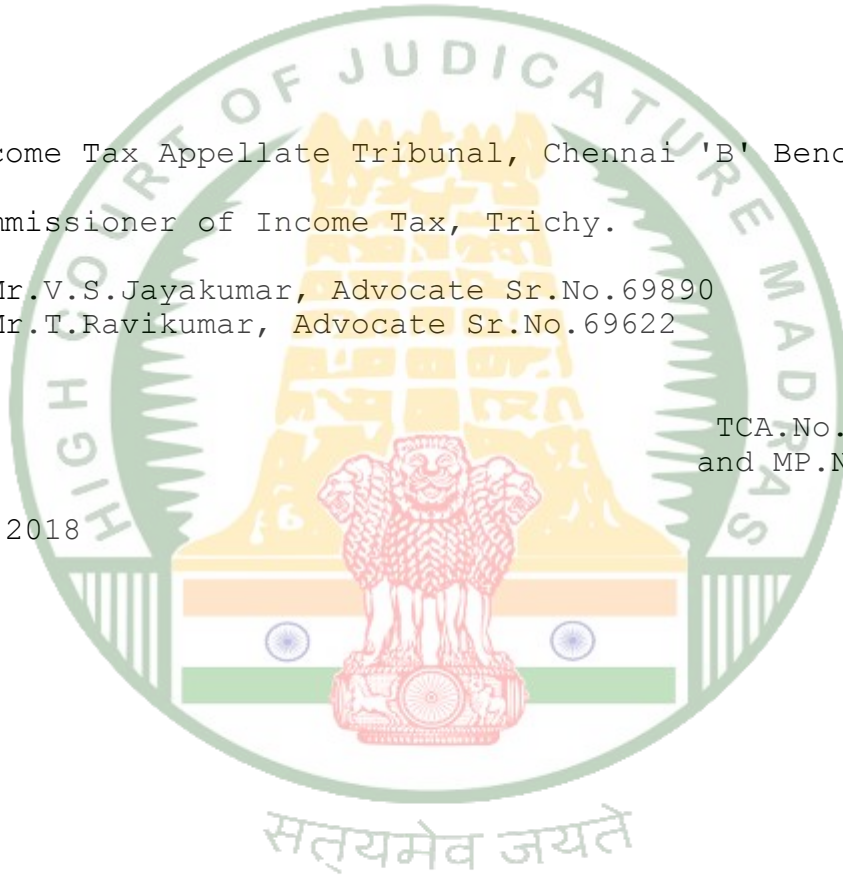
To

1. The Income Tax Appellate Tribunal, Chennai 'B' Bench.
2. The Commissioner of Income Tax, Trichy.

+1 cc to Mr.V.S.Jayakumar, Advocate Sr.No.69890
+1 cc to Mr.T.Ravikumar, Advocate Sr.No.69622

TCA.No.346 of 2014
and MP.No.1 of 2014

CA(CO)
CSL/19.11.2018



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