In the High Court of Judicature at Madras

Dated : 02.1.2019

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mr.Justice N.SATHISH KUMAR

Tax Case Appeal No.791 of 2013

The Commissioner of Income Tax, Chennai ...Appellant/Appellant

Vs

M/s.RR Donnelley India Outsource Pvt. Ltd., Chennai-28 ...Respondent/Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 20.6.2013 in ITA No.2222/Mds/2012 on the file of the Income Tax Appellate Tribunal Madras 'D' Bench for the assessment year 2008-09. Preferred against the order passed by the Income Tax Officer, Company Circle V(4) Chennai-34, dated 28.09.2012 for the Assessment year 2008-09.

For Appellant : Mr.T.Ravikumar, SSC

For Respondent : Mr.N.Muthukumar

Judgment was delivered by T.S.SIVAGNANAM,J

Heard the learned Standing 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. The appeal was admitted on 08.4.2014 on the following substantial question of law :

> "Whether, under the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the loss of other units are to be set off only after grant of deduction under Section 10A?"

3. The Revenue seeks to withdraw this 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 In the light of the above, the appeal is dismissed as withdrawn and the substantial question of law framed is left open. In the event the tax effect is above the threshold limit fixed in the said circular under exceptional clauses mentioned in the 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.

Sd/-
Assistant Registrar(CCC)

//True copy//

Sub Assistant Registrar

Rs

To

1. The Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai.

2. The Commissioner of Income Tax, Chennai.

3. The Assistant Commissioner of Income Tax, Chennai.

4. The Income Tax Officer, Company circle V(4), Chennai.-34.

+1cc to Mr.R.Hemalatha, Advocate SR.No.282

TCA.No.791 of 2013

BS(CO)
GMY(13/02/2019)