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C.M.P. No.8997 of 2021
in
TCA.No.216 of 2017

R.MAHADEVAN, J,
&
MOHAMMED SHAFFIQ, J.

By order dated 17.02.2021, this Court, taking note of the submission made by the learned counsel for the appellant / Revenue that the tax effect in this appeal was less than the threshold limit fixed in the Circular No.17/2019, dated 08.08.2019 issued by Central Board of Direct Taxes, has dismissed the aforesaid appeal viz., T.C.A.No.216 of 2017 with liberty to the appellant / Revenue to restore the appeal to be heard and decided on merits, in the event of the tax effect being above the threshold limit fixed in the said Circular.

2.Heard the learned counsel for the petitioner /appellant/ Revenue, who submitted that as per the records, the tax effect in this appeal relating to the assessment year 2007-2008 is Rs.2,03,20,205/- which is above the threshold limit. Therefore, in exercise of the liberty granted to the appellant, the learned counsel prayed that the appeal may be restored

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on the file of this Court.

3.Learned counsel appearing for the respondent/assessee has no objection for restoration of the appeal.

4.Having regard to the submissions made by the learned counsel on either side and also considering the fact that the appellant has already been granted liberty at the time of dismissal of the appeal, this petition is ordered as prayed for. Consequently, T.C.A.No.216 of 2017 is restored to file.

[R.M.D.,J.] [M.S.Q.,J.]
19.07.2022

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