

In the High Court of Judicature at Madras

Dated : 23.3.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice M.DURAISWAMY

Tax Case Appeal No.455 of 2014 and MP.No.1 of 2014

The Commissioner of Income
Tax, Central Circle-I, Chennai-34 ...Appellant

Vs

Shri Kishorekumar Gokuldas,
Chennai-4. ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961
against the order dated 11.6.2013 made in I.T.A.No.717/Mds/2013
on the file of the Income Tax Appellate Tribunal, Madras 'B'
Bench for the assessment year 2009-10

against the Order of the Commissioner of Income Tax
(Appeals)-I Chennai-34 dated 09/1/2013 and made in
ITA.NO.54/2011-2012 and

against the Order of the Assistant Commissioner of Income
Tax, Central Circle-I(5) Chennai-34, dated 30/12/2010 and made
in PAN.NO.AAKPK6281D for the Assessment Year 2009-2010.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : Mr.Philip George

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN, J

The tax effect of this appeal is less than Rs.20 lakhs. The
case also does not fall under any of the exceptions laid down in
paragraph 8 of the circular.

2. Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes. The question of law is left unanswered. No costs. Consequently, the above MP is also dismissed.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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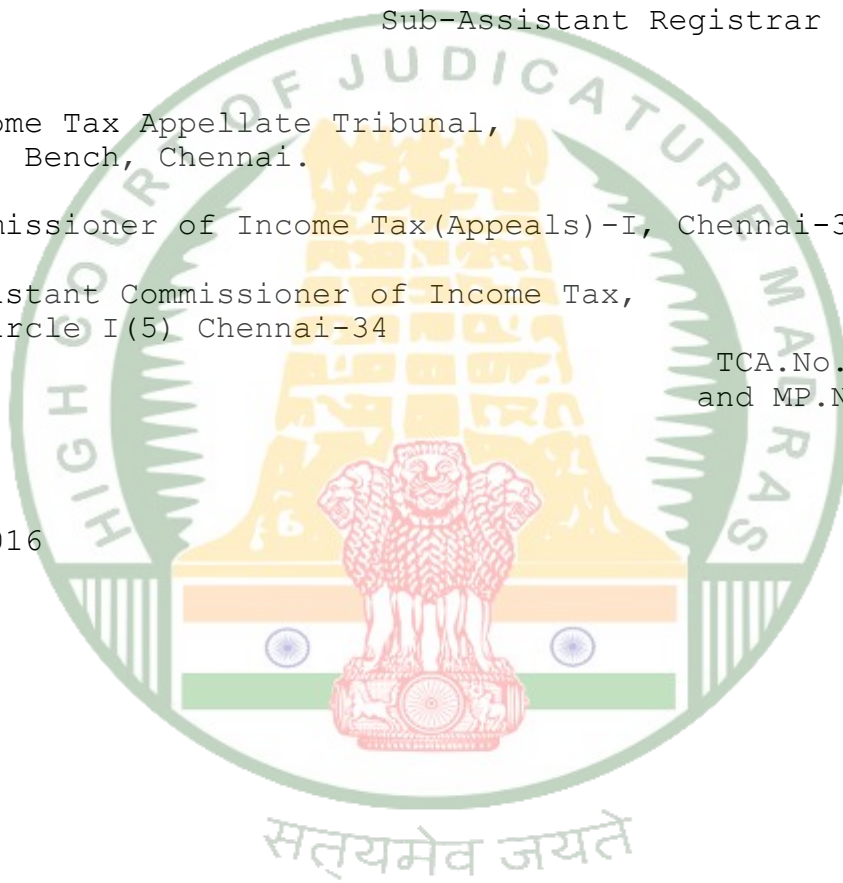
1.The Income Tax Appellate Tribunal,
Madras 'B' Bench, Chennai.

2.The Commissioner of Income Tax(Appeals)-I, Chennai-34

3.The Assistant Commissioner of Income Tax,
Central Circle I(5) Chennai-34

TCA.No.455 of 2014
and MP.No.1 of 2014

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