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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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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To

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

aa06/04/2016