In the High Court of Judicature at Madras

Dated : 09.3.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice N.KIRUBAKARAN

Tax Case Appeal No.1182 of 2015

The Commissioner of Income Tax,
Coimbatore. ...Appellant/Respondent

Vs

Shri.S.A.Thooyamani ...Respondent/Appellant

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 12.6.2015 made in I.T.A.No.1176/Mds/2014 on the file of the Income Tax Appellate Tribunal, 'A' Bench, Chennai for the assessment year 2007-08.

against the order of the Commissioner of Income tax Appeals-II, Coimbatore dated 10/3/2014 and made in IT.Appeal No.62/2011-12 for the assessment year 2007-2008 and against the order of the Deputy Commissioner of Income Tax Central Circle-I, Coimbatore dated 30/11/2010 and made in PAN/GIR.No.AAGPT 1806M for the assessment year 2007-2008.

For Appellant : Mr.T.R.Senthilkumar

Judgment was delivered by V.RAMASUBRAMANIAN,J

This appeal arises out of the deletion of penalty. The quantum of penalty was Rs.10,26,940/-. It is within the ceiling limit prescribed in Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.

2. Accordingly, the above tax case appeal is dismissed as withdrawn. The questions of law are left unanswered.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To
1.The Income Tax Appellate Tribunal,
'A' Bench, Chennai.

2.The Commissioner of Income Tax Appeals-II
Coimbatore

3.The Deputy Commissioner of Income tax
Central Circle-I Coimbatore

+ 1 cc to Mr.T.R.Senthilkumar, Advocate Sr 15504 (14/6/16)

TCA.No.1182 of 2015

aa22/03/2016