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.44 of 2015

The Commissioner of Income Tax,
Central Circle-II, Tiruchirapalli. ...Appellant

Vs

Mr.A.Prakasam ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 23.5.2014 made in I.T.A.No.1156/Mds/2013 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment year 2009-10. Against the order dated 07.01.2013 made in ITA 333/11-12 of Commissioner of Income Tax (Appeals), Tiruchirappalli and against the order dated 30.12.2011 made in PA/GI No.AAEPP8567H on the file of Assistant Commissioner of Income Tax, Central Circle II, Tiruchirappalli for the Assessment year 2009-2010.

For Appellant : Mr.T.R.Senthilkumar
For Respondent : Mr.S.Sridhar

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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Income Tax,
   Central Circle II, Tiruchirapalli.

3. Commissioner of Income Tax (Appeals)
   Thiruchirapalli.

4. The Assistant Commissioner of Income Tax,
   Central Circle II,
   Tiruchirappalli.

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