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.483 of 2015

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

Vs

Dr.P.Raju ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 2.1.2015 made in I.T.A.No.2058/Mds/2014 on the file of the Income Tax Appellate Tribunal, Madras 'C' Bench for the assessment year 2008-09.

against the order of the Commissioner of Income Tax (Appeals)-II, Coimbatore dated 26/5/2014 in IT Appeal No.68/12-13 and against the order of the Assistant Commissioner of Income Tax, Central Circle-II (i/c). Coimbatore dated 26.12.2012 made in PAN/GIR No.ADFPR3503D.

For Appellant : Mr.T.R.Senthilkumar
For Respondent: Mr.R.Sivaraman

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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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

2.The Commissioner of Income Tax
Central Circle-II
Chennai-34

3.The Assistant Commissioner of Income tax
Central Circle-II (i/c) Coimbatore

4.The Commissioner of Income Tax
(Appeals)-II, Coimbatore

+1 cc to Mr.T.R.SenthilKumar Advocate sr.18884

TCA.No.483 of 2015

aa18/04/2016