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.533 of 2015

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

Vs

Mrs.Vijayalakshmi 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.2057/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 made in I.T.Appeal No.69/12-13 against the order of Assistant Commssioner of Income Tax, Central Circle II, Coimbatore dated 26.12.2012.

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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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

Sd/-
Asst.Registrar (CS VII)

/true copy/

Sub Asst. Registrar

To

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

2. The Commissioner of Income Tax (Appeals) II
Coimbatore

3. The Assistant Commissioner of Income tax
Central Circle II
Coimbatore

1 cc to Mr.T.R. Senthilkumar, Advocate, Sr. 18883

TCA.No.533 of 2015

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