IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 5.12.2016

CORAM

THE HON'BLE MR.JUSTICE **HULUVADI G. RAMESH**
AND
THE HON'BLE DR.JUSTICE **ANITA SUMANTH**

Tax Case (Appeal) No.1084 of 2007

Commissioner of Income Tax,
Chennai. ... Appellant

Vs.

M/s. Nexus Computers Ltd.,
Archana Centre,
No.27, Mount Road, Chennai 600 015. ... Respondent

Tax Case Appeal filed under Sec. 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 16.02.2007 in ITA No.1873/Mds/02.

For Appellant : Mr.T.R.Senthilkumar
Standing Counsel

JUDGMENT

(DELIVERED BY **Anita Sumanth, J.,**)

The Tax Case Appeal filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 16.02.2007 in ITA

No.1873/Mds/02, has been admitted on 23.07.2007 for consideration of the following substantial question of law:-

> "Whether on the facts and under the circumstances of the case, deduction under Section 80IA can be claimed from the gross total income, including income from other sources which are not derived from the industrial undertaking?"

2. Mr.T.R.Senthilkumar, learned Standing Counsel appearing for the appellant states that the value involved in the appeal is below the monetary limit prescribed in Circular No.21/2015, dated 10.12.2015 issued by the Department, for filing appeals.

3. Accordingly, the Tax Case Appal stands dismissed as not pressed, preserving the substantial question of law for determination in an appropriate case. No costs.

(H.G.R.,J.) **(A.S.M.,J.)**
5.12.2016

ssk.

HULUVADI G. RAMESH, J.
and
Dr.ANITA SUMANTH,J.

ssk.

T.C.A.NO.1084 OF 2007

5.12.2016