In the High Court of Judicature at Madras

Dated : 01.2.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice N.KIRUBAKARAN

T.C.A.No.1264 of 2007

The Commissioner of Income Tax,
Tamil Nadu-I, Madras. ...Appellant

Vs

M/s.TVS Finance & Services Ltd.,
Chennai-6. ...Respondent

APPEAL under Section 260-A of the Income Tax Act against the order of the Income Tax Appellate Tribunal 'C' Bench, Chennai dated 15.12.2006 passed in Int. T.A.No.21/Mds/2004.

For Appellant : Mr.M.Swaminathan
For Respondent : Mr.R.Venkatanarayanan for M/s.Subbaraya Iyer & Padmanabhan

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

Though the appeal was admitted way back on 1.10.2007 on two questions of law, the monetary value of the appeal is less than Rs.20 lakhs. In view of the circular of the Central Board of Direct Taxes in circular No.21/ 2015 dated 10.12.2015, the tax case appeal is dismissed, leaving open the questions of law. No costs.

01.2.2016

V.RAMASUBRAMANIAN,J
AND
N.KIRUBAKARAN,J

RS

Internet : Yes

To
The Income Tax Appellate Tribunal 'C' Bench, Chennai

TCA.No.1264 of 2007

01.2.2016