In the High Court of Judicature at Madras

Dated : 20.4.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice M.V.MURALIDARAN

TCA.Nos.1254 and 1255 of 2008

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

Vs

M/s.Wave Current Thermal Process
(P) Ltd., Chennai-98. ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 24.8.2007 respectively made in I.T.A.Nos.815 and 560/Mds/2005 on the file of the Income Tax Appellate Tribunal, Chennai 'C' Bench for the assessment year 1996-97.

For Appellant : Mr.M.Swaminathan
For Respondent : Mr.S.Sridhar

Common Judgment
(Judgment was delivered by V.RAMASUBRAMANIAN,J)

The tax effect of these appeals is less than the limit prescribed in Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.

V.RAMASUBRAMANIAN,J
AND
M.V.MURALIDARAN,J

RS

2. Hence, the above appeals are dismissed as withdrawn. The question is left unanswered. No costs.

20.4.2016

Internet : Yes

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

TCA.Nos.1254 & 1255 of 2008