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.1580 of 2008

The Commissioner of Income
Tax, Chennai. ...Appellant

Vs

Suman Bengani ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 17.4.2008 made in I.T.(S.S.)A.No.115/Mds/2006 on the file of the Income Tax Appellate Tribunal, Madras 'C' Bench for the block periods 1988-89 and 1997-98 and 1.4.1998 to 5.11.1998.

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.

V.RAMASUBRAMANIAN,J
AND
M.DURAISWAMY,J

RS

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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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

23.3.2016

Internet : Yes

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

TCA.No.1580 of 2008