In the High Court of Judicature at Madras

Dated : 17.2.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice N.KIRUBAKARAN

Tax Case Appeal Nos.1445 to 1447 of 2007

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

Vs

M/s.M.F.Tools & Engg. Pvt. Ltd.,
Chennai-42. ...Respondent

APPEALS under Section 260A of the Income Tax Act against the common order dated 4.4.2007 made in I.T.A.Nos.2689, 2690 and 2691/Mds/05 on the file of the Income Tax Appellate Tribunal, 'B' Bench, Chennai for the assessment years 2000-01, 2001-02 and 2002-03.

For Appellant : Mr.A.P.Srinivas for Mr.T.R.Senthilkumar
For Respondent : Mr.N.Quadir Hoseyn

COMMON JUDGMENT
(Judgment was delivered by V.RAMASUBRAMANIAN,J)

These appeals are by the Commissioner of Income Tax.

2. We have heard Mr.A.P.Srinivas, learned counsel for the appellant and Mr.N.Quadir Hoseyn, learned counsel for the respondent.

V.RAMASUBRAMANIAN,J
AND
N.KIRUBAKARAN,J
RS

3. The tax implication is below the ceiling limit stipulated in the circular in Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.

4. Therefore, the tax case appeals are dismissed in view of the above circular. The questions of law are left open to be decided. No costs.

17.2.2016

Internet : Yes

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

TCA.Nos.1445 to 1447/2007