In the High Court of Judicature at Madras

Dated : 09.3.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice N.KIRUBAKARAN

Tax Case Appeal No.1476 of 2007

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

Vs

Dr.M.G.Muthu ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 25.5.2007 made in I.T.A.No.2780/Mds/2005 on the file of the Income Tax Appellate Tribunal, 'B' Bench, Chennai for the assessment year 1997-98.

For Appellant : Mr.T.R.Senthilkumar
For Respondent : Mr.S.Sridhar

Judgment was delivered by V.RAMASUBRAMANIAN,J

Since the addition made by the Commissioner was to the tune of only Rs.9,20,000/-, tax effect of this appeal is less than the ceiling limit prescribed in Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.

V.RAMASUBRAMANIAN,J
AND
N.KIRUBAKARAN,J

RS

2. Accordingly, the above tax case appeal is dismissed as withdrawn. No costs. The question of law is left unanswered.

09.3.2016

Internet : Yes

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

TCA.No.1476 of 2007