IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 8/6/2016

C O R A M

THE HONOURABLE MR.JUSTICE S.MANIKUMAR
AND
THE HONOURABLE MR.JUSTICE D.KRISHNAKUMAR

Tax Case Appeal No.1008 of 2009

The Commissioner of Income Tax
Circle V
Chennai. ... Appellant/Appellant

Vs

Shri.K.Srikkanth
'Aaryaas' No.378
Kapaleeswarar Nagar
Neelangarai
Chennai 41. ... Respondent/Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai, dated 6/2/2009 in ITA No.1512/Mds/2008 preferred against the order of the Commissioner of Income Tax (Appeals)VIII Chennai, dated 17.4.2008 in PAN.NO.AAFPS6375K against the order of the Assistant Commissioner of Income Tax Circle V Chennai-34 dated 26.12.2007 for the Assessment year 2005-2006.

For appellant : Mr.T.R.Senthil Kumar
Senior Standing Counsel
for Income Tax.

For respondent : Mr.S.Sridhar

J U D G M E N T

(Judgment of the Court was made by S.Manikumar,J)

This Appeal has been filed against the order of the Income Tax Appellate Tribunal, 'C' Bench, Madras, dated 6/2/2009.

2. The substantial questions of law raised in the instant appeal are:-

"1. Whether on the facts and in the circumstances of the case, the ITAT is right in not adjudicating the specific grounds raised in the appeal?

2. Whether on the facts and circumstances of the case, the Tribunal is right in deleting the addition on technical grounds since addition was made under Section 41 (1) of I.T.Act?

3. Whether on the facts and circumstances of the case, the existence of the company is essential to claim liability or not?"

3. Mr.T.R.Senthil Kumar, learned Senior Standing Counsel for Income Tax submitted that the tax implication in the instant appeal is less than the ceiling limit fixed by the Circular bearing No.21 of 2015, dated 10/12/2015. He further submitted that as per the Circular, Tax Appeals have been instructed to be withdrawn, subject to the matters covered under the Circular.

4. Placing on record the above submissions, while dismissing the Tax Case Appeal No.1008 of 2009, as withdrawn, substantial questions of law raised are left open. No costs.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

To
1.The Commissioner of Income Tax
Circle V
Chennai.

2.The Commissioner of Income Tax,
Appeals VIII, Chennai.

3.The Assistant Commissioner of Income
Tax circl V, Chennai.

+1 cc to Mr.T.R.Senthilkumar, advocate,sr.30744
+1 cc to Mr.S.Sridhar, advocate,sr.30480.

pvs(co)
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