

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 4/7/2016

C O R A M

The Honourable **Mr.Justice S.Manikumar**
and
The Honourable **Mr.Justice D.Krishnakumar**

Tax Case Appeal No.296 of 2008

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

Vs

Shri RM.Meyyappan
1/12 Ganga Avenue
Alapakkam Main Road
Porur
Chennai 600 116. ... Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate
Tribunal, Madras 'B' Bench, Chennai dated 4/9/2007 in ITA
No.1833/Mds/2005.

For appellant : Mr.T.Ravikumar
Senior Standing Counsel
for Income Tax.

For respondent : No appearance

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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, 'B' Bench, Madras, dated 4/9/2007.

2. The substantial question of law raised in the instant appeal is:-

“Whether in the facts and in the circumstances of the case, the assessee's admitted income as per the return filed can be reduced by the appellate authorities?”

3. Mr.T.RaviKumar, 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 He further submitted that as per the Circular, Tax Case Appeals have been instructed to be withdrawn, subject to the matters covered under the circular.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 Placing on record the above submissions, while dismissing the Tax Case Appeal No.296 of 2008, as withdrawn, substantial question of law raised is left open. No costs.

(S.M.K.,J) (D.K.K.,J)
4th July 2016.

mvs.

Index: yes/No

website: Yes/No.

To

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

S.MANIKUMAR,J

a n d

D.KRISHNAKUMAR,J

mvs.

Tax Case Appeal No.296 of 2008

4/7/2016