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.629 of 2009

The Commissioner of Income Tax - I
Coimbatore. ... Appellant/Appellant

Vs

M/s. Wilson & Co Ltd
No.10 Damu Nagar
Puliakulam
Coimbatore 641 045. ... Respondent/Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 20/8/2008 in ITA No.2384/Mds/2006 against the order of the Commissioner of Income Tax dated 07.09.2006, made in I.T.A.No.123 of 2005 - 2006, against the Order of Assistant Commissioner of Income Tax, Company Circle, dated 17.03.2005 made in P.A.No./GIR.No.33-049-W.

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

For respondent : Mr.N.Inbarajan

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, 'D' Bench, Madras, dated 20/8/2008.

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

> "Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in confirming

the order of the Commissioner of Income-tax (Appeals) and deleted the addition to the tune of Rs.37.07 lakhs, even though the Commissioner of Income Tax (Appeals) has not verified, whether the assessee as actually written back and offered as income, either in the assessment year 2004 - 2005 or 2005 - 06?"

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 He further submitted that as per the Circular, Tax Case Appeals have been instructed to be withdrawn, subject to the matters covered under the circular.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 Placing on record the above submissions, while dismissing the Tax Case Appeal No.629 of 2009, as withdrawn, substantial question of law raised is left open. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

mvs

To

1.The Income Tax Appellate Tribunal,
Madras 'D' Bench, Chennai.

2.The Commissioner of Income Tax(Appeals)-III,
121, Mahatma Gandhi Road,
Chennai 34.

3.The Assistant Commissioner of Income Tax,
Company Circle III(2),
Chennai 34.

+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No.30740
+1cc to Mr.N.Inbarajan, Advocate, S.R.No.30774

Tax Case Appeal No.629 of 2009

GJ II(CO)
CA(20/06/2016)