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.888 of 2009

The Commissioner of Income Tax
Chennai. ... Appellant

Vs

M/s.E.T.A.Travel Agency Pvt Ltd
90 Dr.Radhakrishnan Road
Chennai 600 004. ... Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai, dated 17/4/2009 in ITA No.1500/Mds/2008 for the assessment year 2004-05 against the order of Commissioner of Income Tax (Appeals) VIII, Chennai-34 in I.T.A.No.189/07-08 dated 17.4.2008 for the assessment year 2004-05 against the order of Additional Commisssioner of Income Tax, Company Range II, Chennai-34 in PAN/GIR.NO.AAACEO797R dated 29.12.2006 for the assessment year 2004-05.

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

For respondent : No appearance

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, 'A' Bench, Madras, dated 17/4/2009.

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

"Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that expenditure incurred in respect of renovation of leased premises is to be treated as revenue expenditure in spite of the Explanation 1 to Sec.32 of the Act?"

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 He further submitted that as per the Circular, Tax Appeals have been instructed to be withdrawn, subject to the matters covered under the Circular.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 Placing on record the above submissions, while dismissing the Tax Case Appeal No.888 of 2009, as withdrawn, substantial question of law raised is left open. No costs.

Sd/-
Asst.Registrar (CS IV)

/true copy/
Sub Asst. Registrar

mvs.

To

1. The Commissioner of Income Tax
Chennai

2. The Income Tax Appellate Tribunal
Madras A Bench
Chennai

3. The Commissioner of Income Tax (Appeals) VIII
Chennai-34

4. The Additional Commissioner of Income Tax
Company Range II, Chennai-34

5. The Assistant Regsitrar
Income Tax Appellate Tribunal
III Floor, Rajaji Bhvan, Besant Nagar, Chennai-90

1 cc to Mr.T.R. Senthilkumar, Advocate, sR. 30742

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