

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.923 of 2009

The Commissioner of Income Tax
Coimbatore. ... Appellant/Respondent

Vs

M/s.S.K.K.Exports
No.93 Ramji Nagar
College Road
Tirupur 641 602. ...Respondent/Appellant

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai, dated 19/12/2007 in ITA No.588/Mds/2007, against the Order of the Commissioner of Income Tax(Appeals)II, Coimbatore, dated 27.12.2006 in ITA 212/2006-2007 against the order of Income Tax officer, ward(3), Tiruppur, dated 31.03.2006 in PAN/GIR.No.AALFS7826H.

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, 'D' Bench, Madras, dated 19/12/2007.

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 interest under Section 234 B of the Income Tax Act on the basis of increased liability pursuant to insertion of the 5th proviso to Section 80 HHC w.e.f.1/4/1992 is not leviable?"

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 He further submitted that as per the Circular, Tax Appeals have been instructed to be withdrawn, subject to the matters covered under the Circular.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 Placing on record the above submissions, while dismissing the Tax Case Appeal No.923 of 2009, as withdrawn, substantial question of law raised is left open. No costs.

-s/d-

Assistant Registrar(CSIII)

True Copy

Sub-Assistant Registrar

mvs

To

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

2.The Commissioner of Income Tax(Appeals)II,
Coimbatore

3.The Income Tax Officer
Ward(3), Tiruppur

+1 cc to Mr.T.R.Senthilkumar Senior Standing
Counsel sr.30743

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