In the High Court of Judicature at Madras

Dated : 02.2.2016

Coram :

The Honourable Mr.Justice V.RAMASUBRAMANIAN

and

The Honourable Mr.Justice N.KIRUBAKARAN

T.C.A.No.707 of 2007

The Commissioner of Income Tax,
Salem. ...Appellant

Vs

M/s.Ramachandra Hatcheries,
Salem-6. ...Respondent

APPEAL under Section 260-A of the Income Tax Act against the order dated 24.2.2006 made in I.T.A.No.149/Mds/2001 on the file of the Income Tax Appellate Tribunal 'D' Bench, Chennai.

For Appellant : Mr.J.Narayanaswamy
For Respondent : Mr.R.Thiagarajan, SC for M/s.M.Muthappan

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

This appeal was admitted on 10.7.2007 on the following substantial questions of law :

> *"(i) Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in applying the ratio of the Supreme Court judgment in Sushila Rani Vs. Commissioner of Income Tax [(2002) 253 ITR 775], when there are no reopening of assessment in this case ? and*

V.RAMASUBRAMANIAN,J
AND
N.KIRUBAKARAN,J

RS

> *(ii) Whether the Kar Vivad Samadhan Scheme declaration filed after the order was passed by the Commissioner of Income Tax (Appeals) and no appeal was pending before the Authorities is valid in law ?"*

2. Heard Mr.J.Narayanaswamy, learned Standing Counsel for the Department and Mr.R.Thiagarajan, learned Senior Counsel for the respondent.

3. As per the original order of assessment dated 20.1.2000, the total income assessed by the Department itself was Rs.12,07,370/-. The income tax and surcharge calculated on the same was Rs.5,40,910/-.

4. Therefore, the case is covered by the recent circular in Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes. The case on hand does not fall under anyone of the four exceptions indicated in paragraph 8 of the said circular.

5. Hence, the appeal is dismissed on the basis of the said circular without going into the questions of law. No costs.

02.2.2016

Internet : Yes

To
The Income Tax Appellate Tribunal, 'D' Bench, Chennai.

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