IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 22.06.2016

C O R A M

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

Tax Case (Appeal) No.73 of 2008

The Commissioner of Income Tax,
Chennai ... Appellant

Vs

Bharat Overseas Bank Ltd
(Now merged with Indian Overseas Bank)
No.763, Anna Salai, Chennai - 2. ... Respondent
[Cause title amended vide order of Court dated 01.04.2011 made in M.P.No.1 of 2011]

Prayer Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai dated 19.01.2007 in ITA No.928/Mds/2005 (Assessment Year 1997-98).

For appellant : Mr.T.Ravi Kumar
Sr.Standing Counsel for Income Tax.

For respondent : Mr.J.Balachander

**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 19.01.2007 in ITA No.928/Mds/2005 for the Assessment Year 1997-98.

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

> “Whether on the facts and in the circumstances of the case, for the purpose of granting interest under SEction 244 A, the phrase 'tax determined' as in Section 244 A(1) should be taken as the amount which is arrived at before or after set off of rebate and grant of relief under the double taxation agreement?"

3. Mr.T.Ravi Kumar, learned Senior Standing Counsel for Income Tax submitted that as per his calculation, the ceiling monetary limit would fall within the ambit of the Circular bearing No.21 of 2015, dated 10.12.2015. However, he said that he is yet to get instructions from the department.

4. Recoding the above, the Tax Case Appeal No.73 of 2008, is dismissed, subject ofcourse, the substantial question of law, is left open. No costs.

(S.M.K.,J) (D.K.K.,J)
22.06.2016

ars
Index: yes/No
website: Yes/No.

S.MANIKUMAR,J

a n d

D.KRISHNAKUMAR,J

ars

Tax Case Appeal No.73 of 2008

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