IN THE HIGH COURT OF JUDICATURE OF MADRAS

DATED: 16.06.2016

CORAM:

THE HONOURABLE MR.JUSTICE **S.MANIKUMAR**
and
THE HONOURABLE MR.JUSTICE **D.KRISHNAKUMAR**

Tax Case(Appeal).No.984 of 2008

The Commissioner of Income-Tax,
Tamil Nadu-I, Madras ... Appellant

-vs-

M/s.IWL India Ltd.,
2G & 2E, Lakshmi Bhavan,
609, Anna Salai, Chennai - 6. ... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai 'A' Bench, dated 31.12.2007 passed in I.T.A.No.1856/Mds/2006.

For Appellant	:	Mrs.R.Hemalatha Junior Standing Counsel for Income Tax Dept.
For Respondent	:	No appearance

JUDGMENT

[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 31.12.2007.

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

> *"Whether on the facts and in the circumstances of the case the Income-Tax Appellate Tribunal was right in law in deleting the disallowance of interest made under Section 43-of the Income-tax Act, 1961, is valid?*

3. Mrs.R.Hemalatha, learned Junior 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. She further submitted that as per the Circular, Tax Case Appeals have been instructed to be withdrawn, subject to the matters covered under the circular.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 Placing on record the above submissions, while dismissing the Tax Case Appeal No.984 of 2008, as withdrawn, substantial question of law raised is left open. No costs.

[S.M.K., J.] [D.K.K., J.]
16.06.2016

Index: Yes/No
Internet: Yes/No
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<u>S.MANIKUMAR, J.,</u>
and
<u>D.KRISHNAKUMAR, J.,</u>

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To

The Commissioner of Income-Tax,
Tamil Nadu-I, Madras

<u>Tax Case(Appeal).No.984 of 2008</u>

<u>16.06.2016</u>