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IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 28/6/2016

C O R A M

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

Tax Case Appeal No.22 of 2013

The Commissioner of Income Tax  
Chennai. ... Appellant

Vs

M/s. One World Impex Pvt Ltd  
3 C Mamals Fazal Chambers  
26 Grems Road  
Thousand Lights  
Chennai 600 006. ... Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai dated 31/5/2012 in ITA No.1265/Mds/2011 against the order of the Commissioner of Income Tax (Appeals V) Chennai-34 in ITA.No.466/08-09 order dated 19.04.2011. against the order of the Deputy Commissioner of Income tax Company Circle V(1) Chennai-34 in PAN.AAAC06801A order dated 31.12.2008

For appellant : Mr.T.Ravikumar  
Senior Standing Counsel  
for Income Tax.

For respondent : Mr.V.S.Jayakumar

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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 31/5/2012.



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

"Whether under the facts and circumstances of the case, the Income Tax Appellate Tribunal was correct in holding that the payments made by the assessee as royalty fees, one time franchise sign up/licence fee paid by the assessee are revenue expenditure?"

3. Mr.T.RaviKumar, 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 He further submitted that as per the Circular, Tax Case Appeal has been instructed to be withdrawn.

4. Placing on record the above submissions, while dismissing the Tax Case Appeal No.22 of 2013, as withdrawn, substantial question of law raised is left open. No costs.

-s/d-  
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1.The Income Tax Appellate Tribunal  
Madras A Bench Chennai

2.The Commissioner of Income Tax  
No.121 Mahatma Gandhi Road  
Chennai-34

3.The Deputy Commissioner of Income Tax  
Company Circle V(1) Chennai-34



4.The Commissioner of Income Tax Appeals(V)  
Chennai-34

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+1 cc to Mr.T.Ravikumar Senior Standing Counsel  
for IT Department sr.35812

+1 cc to V.S.Jayakumar Advocate sr.31384

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