IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.3.2016

CORAM :

THE HONOURABLE MR.JUSTICE V.RAMASUBRAMANIAN

AND

THE HONOURABLE MR.JUSTICE M.DURAISWAMY

TAX CASE APPEAL NO.771 OF 2013

The Commissioner of Income
Tax, Central Circle II (1),
Chennai. ...Appellant/Respondent

Vs

S.Jayaram ...Respondent/Appellant

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 20.3.2013 made in I.T.(S.S.). A.No.1/Mds/2013 on the file of the Income Tax Appellate Tribunal, Madras 'D' Bench for the block period 1.4.1996 to 17.7.2002 against the Commissioner of Income Tax Appeals II Chennai-34 dated 31.10.2012 made in ITA No.50/-09-10/A.11 preferred against the Penalty order passed by the Deputy Commissioner of Income Tax, dated 23/10/2009 made in PAN No.AFAPS5678H Central Circle II (1), Chennai-34.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : No appearance

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

The tax effect of this appeal is less than Rs.20 lakhs. The case also does not fall under any of the exceptions laid down in paragraph 8 of the circular.

2. Therefore, this tax case appeal is dismissed as withdrawn in the light of Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes. The question of law is left unanswered.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

To

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

2.The Deputy Commissioner of Income Tax,
Central Circle II (1),
Chennai-34.

+1cc to Mr.T.R.Senthilkumar, Advocate sr.18880

TCA.No.771 of 2013

vsn(CO)
srg(06/04/2016)