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.861 OF 2013

The Commissioner of Income Tax, Chennai Circle, Chennai. ...Appellant/Appellant

Vs

M/s.Jeppiaar Remibai Charitable Trust, Chennai-14. ...Respondent/Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 22.4.2013 made in I.T.A.No.85/Mds/2013 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment year 2006-07, against the order of the file of the Commissioner of Income Tax (Appeals),I, in ITA.Nos.133 & 134/2011-12/for the Assessment Year 2005-06 & 2006-07 order dated 22.10.2012, against the Order of the Income Tax Department, Central Circle-I (3), Chennai-34. Assessment Order for the Assessment Year 2006-2007, Order dated 26.12.2011, against the Order of the Income Tax Department CCI(3), Chennai Assessment Year 2005-06, Order dated 26.12.2011.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : Mr.R.Natarajan

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

The tax effect of this appeal is Rs.7,90,666/-. 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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes. The questions of law are left unanswered. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

To

The Income Tax Appellate Tribunal,
Madras 'B' Bench,
Chennai.

TCA.No.861 of 2013

ctk(CO)
srg(05/04/2016)