IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.4.2016

CORAM

THE HONOURABLE MR.JUSTICE V.RAMASUBRAMANIAN
AND
THE HONOURABLE MR.JUSTICE M.V.MURALIDARAN

Tax Case Appeal No.238 of 2016

Commissioner of Income Tax Central I,
No.108, Mahatma Gandhi Road, Chennai. ... Appellant/Respondent

Versus

M/s.SAS Hotels and Enterprises Ltd.,
3, Mangesh Street,
T.Nagar, Chennai 600 017.
PAN: AAE CS 1194 C ... Respondent/Appellant

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `A' Bench, dated 24.7.2015 in I.T.A.No.893/Mds/2015, against the Order of the Commissioner of Income Tax(Appeals) 18, Chennai dated 29.01.2015 made in I.T.A.No.1/2013-14 against the Assistant Commissioner of Income Tax, Central Circle IV(2), Chennai dated 08.02.2013 made in PAN.No.AAECS1194C and Assessment Year 2010 -11.

For Appellant : Mr.T.R.Senthilkumar

JUDGMENT

(Judgment of the court was delivered by V.RAMASUBRAMANIAN, J.)

The tax effect of the present appeal is less than the ceiling Limit prescribed in Circular No.21/2015 dated 10.12.2015. The amount sought to be added to the income is only Rs.17,33,899/-. Therefore, in view of the circular, the appeal is dismissed as withdrawn. The questions of law are left open. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

ssk.

To:

1.The Income Tax Appellate Tribunal Madras
'A' Bench, Madras.

2.The Commissioner of Income Tax,
Central I,
No.108, Mahatma Gandhi Road,
Chennai.

3.The Commissioner of Income Tax(Appeals)18,
Chennai.

4.The Assistant Commissioner of Income Tax,
Central Circle IV(2), Chennai.

+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No.22964

Tax Case Appeal No.238 of 2016

PVS(CO)
CA(22/07/2016)