

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 21/6/2016

C O R A M

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

Tax Case Appeal No.392 of 2016

The Principal Commissioner of Income Tax
Central Circle II
No.108 Nungambakkam High Road
Chennai 600 034.

Appellant

vs

Mr.S.I.Karthi

Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai dated 30/6/2015 in ITA No.1948/Mds/2014 against the order of the Commissioner of Income Tax(A) (C)- II, Chennai -34, dated 26.3.2014 made in ITA.No.203/2011-12 for the assessment Year 2009-2010 and against the Assistant Commissioner of Income Tax Central Circle II (5), Chennai dated 23.12.2011 made in PAN NO.BACPS5964G for the assessment Year 2009-2010.

For appellant : Mr.T.R.Senthil Kumar
Senior Standing Counsel
for Income Tax.

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, 'B' Bench, Madras, dated 30/6/2015.

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 holding that the amount received as advance as per the agreements entered into by the assessee

with different film producers, promising to render professional services were not taxable as income, even though the assessee was following cash system of accounting?"

3. Mr.T.R.Senthil Kumar, 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 He further submitted that as per the Circular, Tax Case Appeals have been instructed to be withdrawn, subject to the matters covered under the circular and there is no audit objection also.

4. Placing on record the above submissions, while dismissing the Tax Case Appeal No.392 of 2016, as withdrawn, substantial question of law raised is left open. No costs. Consequently, the connected Miscellaneous Petition is closed.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

mvs.

To

1.The Commissioner of Income Tax,
New No.46 (Old No.108)
Mahatma Gandhi Road,
Chennai 600 034.

2.The Assistant Commissioner of Income Tax,
central Circle II (5) i/C Chennai.

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

+1cc to M/S.T.R.SenthilKumar, Advocate sr.34536

Tax Case Appeal No.392 of 2016

Mp[co]
srg 25/07/2016