IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 22/6/2016

C O R A M

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

Tax Case Appeal No.412 of 2016

The Commissioner of Income Tax
Chennai. ...Appellant /Respondent

Vs

M/s.Tamil Film Producers Council
60 Anna Salai
Chennai 600 006. ...Respondent/Appellant

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai dated 3/7/2015 in ITA No.2087/Mds/2013 preferred against the order of the Commissioner of Income Tax(Appeals)VII 121, Mahatma Gandhi Road, Chennai 34 dated 25/9/13 made in ITA No.638/11-12 preferred against the order of the Deputy Director of Income Tax (Exemptions)-I, Chennai dated 29/12/2011 made in PAN/GIR NO.AAATT5547M for the Assessment Year 2009-10.

For appellant : Mr.S.Rajesh
Junior Standing Counsel
and
Mr.J.Narayanasamy
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 is filed against the order of the Income Tax Appellate Tribunal, 'C' Bench, Madras, dated 3/7/2015.

2. Substantial questions of law raised in the instant appeal are:-

> “1. Whether on the facts and in the circumstances of the case, the Tribunal was

right in holding that the insertion of the proviso to Section 2 (15) w.e.f.1/4/2009 will not be applicable for the present assessment year 2009-10 and would be applicable from the AY 2010-11 only even though the notes on clauses to the Finance Bill 2008 clearly mentions that the insertion of the said proviso will be applicable for the present assessment year 2009 - 10.

2. Whether on the facts and in the circumstances of the case the Tribunal was right in holding that the assessee will be eligible for exemption under Section 11 subject to the fulfilment of the conditions stipulated under Sections 11, 12, 13 of the Act and thereby remitted the case to the assessing officer even though the assessee fails to satisfy the existence for charitable purpose?"

3. At the time, when the matter came up for admission, Mr.S.Rajesh, learned Junior Standing Counsel appearing for the Income Tax Department, requested for an adjournment. Accordingly, we directed the Registry to post the matter tomorrow, i.e., on 23/6/2016. However, later in the day, Mr.J.Narayanasamy, learned Senior Standing Counsel for Income Tax submitted that the tax implication in the instant appeal is less than the monetary ceiling limit fixed in 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.412 of 2016, as withdrawn, substantial questions of law raised are left open. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

1.The Income Tax Appellate Tribunal,
"C" Bench, Chennai.

2.The Commissioner of Income Tax (Appeals) VII,
121, Mahatma Gandhi Road, Chennai-34.

3.The Deputy Director of Income Tax,
(Exemptions)-I, Chennai.

+1cc to Mr.T.Narayanaswamy, Advocate Sr.34539

Tax Case Appeal No.412 of 2016

msm[co]
srg 21/07/2016