IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.2.2016

CORAM :

THE HONOURABLE MR.JUSTICE V.RAMASUBRAMANIAN

AND

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN

T.C.A.No.79 of 2016

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

Vs

M/s.V.Ramakrishna & Sons Pvt.Ltd.,
Chennai-6. ...Respondent

APPEAL under Section 260-A of the Income Tax Act against the order dated 29.5.2014 made in I.T.A.No.66/Mds/2014 on the file of the Income Tax Appellate Tribunal 'A' Bench, Chennai preferred against the order of the Commissioner of Income Tax (Appeals)-III, Chennai-34, made in PAN.NO.AAACV2307A dated 10.09.2013 preferred agaisnt the order of the Assistant Commissioner of Income Tax Company Circle III(4) Chennai made in PAN No.59-V/AACV2307A dated 29.07.2011.

For Appellant : Mr.K.Sureshkumar for Mr.T.Ravikumar

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

The case is covered by the recent circular in Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.

2. Hence, the appeal is dismissed on the basis of the said circular without going into the questions of law.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Income Tax (Appeals)-III,
   Chennai-34.

3. The Assistant Commissioner of Income Tax,
   Company Circle-III(4), Chennai.

+ 1 cc to Mr.M.Swaminathan, Advocate sr.10040

T.C.A.No.79 of 2016

KGK(CO)
Eu 04.03.16