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.386 of 2010

The Commissioner of Income
Tax, Central-I, Chennai. ...Appellant

Vs

M/s.Sri Ramachandra Educational
and Health Trust, Chennai-18. ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 25.8.2009 made in I.T.A.No.716/Mds/2009 on the file of the Income Tax Appellate Tribunal, Madras 'D' Bench for the assessment year 2003-04 against order of the Commissioner of Income Tax Appeals (I) Chennai dated 27.2.2009 made in ITA No.173/2007-2008 against the order of the Assistant Commissioner of Income Tax Central Circle-1(3) MG Road, Chennai-34, dated 13.12.2007 made in PAN.NO.AAATS2283D

For Appellant : Mr.T.R.Senthilkumar
For Respondent: No appearance

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

The tax effect of this appeal is less than Rs.20 lakhs. 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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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 question of law is left unanswered.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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To

1. The Registrar, Income Tax Appellate Tribunal,
Madras 'D' Bench, Chennai.

2. The Commissioner of Income Tax (Appeals)-I,
No.4, MG.Road, Nungamakkam, Chennai-34.

3. The Asst. Commissioner of Income Tax,
Central Circle-I,(3), Chennai.

+1cc to Mr.T.R. Senthilkumar, Advocate, S.R.No.18877

VSN(CO)
EU(06/04/2016)

TCA.No.386 of 2010