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.404 of 2010

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

Vs

Dr.V.V.Varadarajan ...Respondent/Appellant

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 11.9.2009 made in I.T.A.No.866/Mds/2009 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment year 2001-02 and against the order of the Commissioner of Income Tax (Appeals)-I, Chennai 34 dated 6.4.2009 made in ITA.No.169/07-08 for the Assessment Year 2001-02 and against the Assessment order passed by Assistant Commissioner of Income Tax, Central Circle-I(1), Chennai 34 dated 24.12.2007 made in PAN/GIR.No.AADPV1899B for the Assessment year 2001-02.

For Appellant : Mr.T.R.Senthilkumar
For Respondent : Mr.R.Sivaraman

JUDGMENT WAS DELIVERED BY V.RAMASUBRAMANIAN,J

The tax effect of this appeal is Rs.2,91,853/-. 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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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 questions of law are left unanswered. No costs.

-s/d-
Assistant Registrar(CS-VI)

True Copy

Sub-Assistant Registrar

To

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

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

3. The Assistant Commissioner of Income Tax,
   Central Circle-I(1) , Chenai 34.

+ 1 cc to Mr.T.R.Senthil Kumar, SR.Standing Counsel for Income Tax Dept. SR.18876

bvr(co)
aa5/4 TCA.No.404 of 2010