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.407 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.869/Mds/2009 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment year 2004-05 and against the order of the Commissioner of Income Tax (Appeals)-I Chennai-34 dated 06.04.2009 made in ITA.No.461/07-08 for the Assessment year 2004-05 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 2004-05.

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.6,26,584/-. 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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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

True Copy

Sub-Assistant Registrar

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

2.The Commissioner of Income Tax (Appeals)-I
No.46 Mahatma Gandhi Road, Chennai-34

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

TCA.No.407 of 2010

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