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.464 of 2010

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

Vs

Shri D.N.Choudery ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 23.10.2009 made in I.T.(S.S.) A.No.158/Mds/2007 on the file of the Income Tax Appellate Tribunal, Madras 'A' Bench for the block period 1.4.1996 to 2.1.2003 against the order of the Commissioner of Income Tax (Appeals) II, Chennai, dated 28.07.2007 made in Appeal No.CIT (A)/CHE/197/04-05, against the order of the Assistant Commissioner of Income Tax, Central Circle II(5), Chennai, dated 02.03.2005 made in PAN ACXPC 3349K for the Block period 01.04.1996 to 02.01.2003.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : Mr.Subbaraya Iyer

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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated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 questions of law are left unanswered. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//
Sub Assistant Registrar

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

2. The Commissioner of Income Tax, (Appeals) II, Chennai.

3. The Assistant Commissioner of Income Tax, Central Circle, II(5), Chennai.

+1 cc to Mr.T.R.Senthilkumar, Advocate, sr.18879

TCA.No.464 of 2010

ca co
kra 06.04.2016