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.558 of 2010

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

Vs

Shri R.S.Surya ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 21.8.2009 made in I.T.A.No.597/Mds/2009 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment year 2005-06 against the order passed by Commissioner of Income Tax (Appeals) VI, 121, Mahatma Gandhi Road, Chennai 34 made in ITA No.243/07-08, dated 17.12.2008 against the order passed by Joint Commissioner of Income Tax, Chennai made in PA/GI No.ALRPSO353G, date of order 10.12.2007 for the assessment year 2005-06 against the order passed by the Income Tax Officer, media ward III, Chennai 34 made in PAN/GIR No.ALRPSO 353G dated 31.10.2006 assessment year 2004-05.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : Mr.Rajnish Pathiyil

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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued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. No costs.

Sd/-
Assistant Registrar(CS-VII)

//True Copy//
Sub Assistant Registrar

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

2. The Commissioner of Income Tax (Appeals)VI,
121, Mahatma Gandhi Road, Chennai 34.

3. The Joint Commissioner of Income Tax,
Chennai.

4. The Income Tax Officer,
Media Ward III,
Chennai 34.

TCA.No.558 of 2010

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