IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 28/6/2016

C O R A M

The Honourable Mr.Justice S.Manikumar
and
The Honourable Mr.Justice D.Krishnakumar

Tax Case Appeal No.906 of 2010

The Commissioner of Income Tax
Ward XV (3)
Chennai. ... Appellant

Vs

M/s. Om Builders
29 Lakshmanan Street
Mahalingampuram
Chennai 34. ... Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal, Chennai 'A' Bench, Chennai dated 19/3/2010 in ITA No.53/Mds/2009 against the order of the Commissioner of Income tax (Appeals) XII, Chennai, dated 01.09.2008 in ITA No.387/07-08 against the order of the Income Tax Officer, Business ward XV(3), Chennai dated 28.05.2007 and 27.11.2007 in PAN No.AAAFO0415H for the Assessment year 2005-06.

For appellant : Mr.T.Ravikumar
Senior Standing Counsel
for Income Tax.

For respondent : No appearance

J U D G M E N T

(Judgment of the Court was made by S.Manikumar,J)

This Appeal has been filed against the order of the Income Tax Appellate Tribunal, 'A' Bench, Madras, dated 19/3/2010.

2. The substantial questions of law raised in the instant appeal are:-

"1. Whether on the facts and in the circumstances of the case, the Tribunal was right in finding that mere agreement to addition would not imply concealment of income without considering the survey conducted by the Revenue?

2. Whether on the facts and circumstances of the case, the tribunal was right in not considering 317 ITR 1 and 306 ITR 277 that the Assessment Officer need not prove Mensrea?"

3. Mr.T.RaviKumar, learned Senior Standing Counsel for Income Tax submitted that the tax implication in the instant appeal is less than the ceiling limit fixed by the Circular bearing No.21 of 2015, dated 10/12/2015. He further submitted that as per the Circular, Tax Case Appeal has been instructed to be withdrawn.

4. Placing on record the above submissions, while dismissing the Tax Case Appeal No.906 of 2010, as withdrawn, substantial questions of law raised are left open. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

mvs.

To

1. The Assistant Registrar
Income Tax Appellate Tribunal
Bench A, Chennai.

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

3. The Income Tax Officer,
Business ward XV(3), Chennai 34.

4. The Commissioner of Income Tax,
Ward XV(3), Chennai.

5. The Secretary,
Central Board of Direct Taxes, New Delhi.

1 cc to Mr.T.Ravikumar, Advocate, sr.35814

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