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.963 of 2010

The Commissioner of Income Tax, Chennai. ...Appellant/Respondent

Vs

M/s.SRM Hotels Pvt. Ltd., Chennai-33. ...Respondent/Appellant

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 30.3.2010 made in I.T.A.No.1356/Mds/2009 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment year 2005-06 against the order of the Commissioner of Income Tax (Appeals)-I, Chennai 34, made in ITA 181/06-07 dated 01.06.2009 against the order of the Assistant Commissioner of Income tax, Central Circle I(3), Chennai 34 dated 29.12.2006 in PaN No.AABCS5185L for the Assessment year 2005-2006.

For Appellant : Mr.T.R.Senthilkumar

For Respondent : Dr.Anita Sumanth

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 Therefore, this tax case appeal is dismissed as withdrawn in the light of the Circular No.21/2015 dated 10.12.2015 issued by the Central Board of Direct Taxes.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

//True Copy//

Sub Assistant Registrar

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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(3),
Chennai 34.

+1 cc to Mrs.Anitha Sumanth, Advocate, sr.18424
+1 cc to Mr.T.R.Senthilkumar, Advocate, sr.18882

TCA.No.963 of 2010

ca co
kra 06.04.2016

HIGH COURT OF JUDICATURE MADRAS
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