

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.07.2017

CORAM

THE HON'BLE MS.INDIRA BANERJEE, CHIEF JUSTICE  
AND  
THE HON'BLE MR.JUSTICE M.SUNDAR

Tax Case (Appeal) No.324 of 2017

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

Vs.

N.D.S.Sithiqua ... Respondent/Appellant

PRAYER : Appeal under Section 260A of the Income Tax Act, 1961  
against the order of the Income Tax Appellate Tribunal, Madras  
"C" Bench, Chennai, dated 4.5.2016 passed in  
I.T.A.No.244/Mds/2016.

For Appellant : Mr.T.Ravi Kumar  
Standing Counsel

JUDGMENT  
(Delivered by the Hon'ble Chief Justice)

The issues raised in this appeal are identical to the issues raised in the appeal being T.C.(A) No.319 of 2017, which has not been entertained by this Court as no substantial question of law is involved in the said appeal. For the reasons discussed in our judgment dated 4<sup>th</sup> July 2017 in the said appeal, the present appeal is also not entertained.

2. The appeal is, accordingly, dismissed. Consequently,  
C.M.P.No.8791 of 2017 is closed.

Sd/-  
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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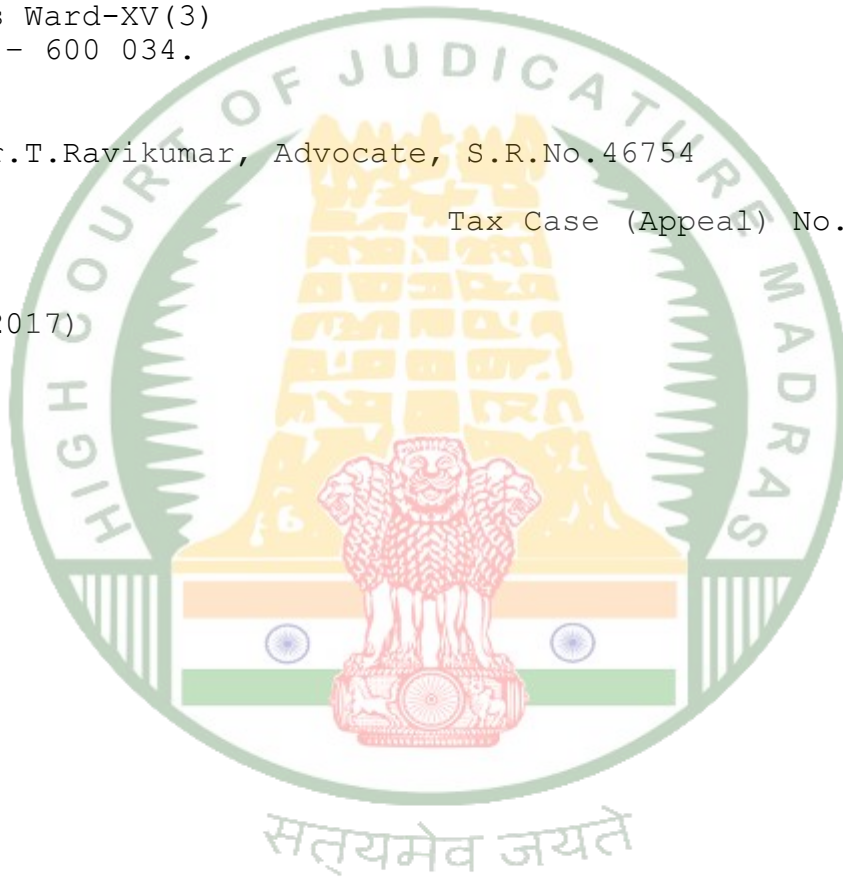
To:

- 1.The Registrar  
Income Tax Appellate Tribunal  
"C" Bench, Chennai.
- 2.The Commissioner of Income Tax (Appeals)-4  
Chennai - 600 034.
- 3.The Income Tax Officer  
Business Ward-XV(3)  
Chennai - 600 034.

+1cc to Mr.T.Ravikumar, Advocate, S.R.No.46754

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VG II(CO)  
CA(28/08/2017)



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