In the High Court of Judicature at Madras

Dated : 07.12.2017

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mr.Justice K.RAVICHANDRABAABU

Tax Case Appeal No.579 of 2017

The Principal Commissioner of
Income Tax-1, No.63, Race
Course Road, Coimbatore. ...Appellant

Vs

M/s.Paragon Steels Pvt. Ltd.,
Coimbatore-18. ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 03.3.2017 made in MP.No.214/Mds/2016 in ITA.No.887/Mds/ 2015 on the file of the Income Tax Appellate Tribunal, Madras 'D' Bench for the assessment year 2008-09 against the Order of the Commissioner of Income Tax (Appeals-I), dated 19.01.2015, made in P.A.No./g.I.R.No.AABCP 3039J, for the assessment year 2008-09 and against the order of the Deputy Commissioner of Income Tax, Coimbatore, dated 21.11.2013 made in P.A.No.AABCP 3039J, ward/Circle/Range-Company Circle IV (2), for the assessment year 2008-09.

For Appellant : Mr.T.R.Senthilkumar, SSC

Judgment was delivered by T.S.SIVAGNANAM,J

Heard Mr.T.R.Senthilkumar, learned Senior Standing Counsel for the appellant.

2. This appeal is directed against the order passed by the Income Tax Appellate Tribunal, 'D' Bench, Chennai made in MP.No.214/Mds/2016 in ITA. No.887/Mds/2015 dated 03.3.2017.

3. The said miscellaneous petition was filed by the Revenue before the Tribunal on the ground that Circular No.21/2015 of the Central Board of Direct Taxes is not applicable to the

appeal filed by the Revenue. The Tribunal verified the original files and on perusal of the the approval granted by the Principal Commissioner of Income Tax under Rule 15 of the Appellate Tribunal Rules, 1963, the Tribunal found that the appeal was filed in the regular course and not on the basis of the audit objections. The Tribunal ultimately concluded that paragraph 8 of Circular No.21/2015 issued by the Central Board of Direct Taxes is not applicable and accordingly, the said miscellaneous petition filed by the Revenue was rejected. The Tribunal, after having considered the factual position and verified the original files, has taken a decision in the matter and we find no substantial question of law arises for consideration in this appeal, as the entire finding is factual.

4. For the above reasons, the above tax case appeal is dismissed.

Sd/-
Assistant Registrar(CS V)

//True copy//

Sub Assistant Registrar

To

1.The Commissioner of Income Tax(Appeals)-I,
Coimbatore.

2.The Deputy Commissioner of Income Taxes
Company Circle-IV (2),
Coimbatore

3.The Income Tax Appellate Tribunal,
Madras 'D' Bench.

+1cc to Mr.T.R.Senthil Kumar, Advocate SR.No.87047

TCA.No.579 of 2017

MR(CO)
GN(05/01/2018)