

THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

R.C.No.45 of 2001

JUDGMENT: (Per Hon'ble Sri Justice V. Ramasubramanian)

The monetary value of the reference is within the ceiling limit prescribed by the Circular issued by the CBDT. Therefore, the reference is closed. However, in view of the fact that this is an old matter, we grant liberty to the department to seek restoration, in the event the case is found to fall within any one of the exceptions.

2. As a sequel, pending miscellaneous petitions, if any, shall stand closed. There shall be no order as to costs.

JUSTICE V. RAMASUBRAMANIAN

JUSTICE J. UMA DEVI

24th January, 2017
Js.



THE HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
THE HON'BLE MS. JUSTICE J. UMA DEVI

R.C.No.45 of 2001



Date: 24-01-2017

Js.