IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.11.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

Tax Case (Appeal) No.86 of 2011

Commissioner of Income Tax,
Chennai. ... Appellant

-vs-

Shri.M.Murali Mohan,
12, Vijayaraghava Road,
T.Nagar, Chennai-17. ... Respondent

Prayer: Tax Case (Appeal) filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income-tax Appellate Tribunal Chennai Bench 'A', dated 05.08.2010, in I.T (SS).A.No.85/Mds/2002 for the assessment block period 1.4.88 to 20.3.1999, and against the order of the Commissioner of Income Tax (Appeals)-VI, Chennai-34, made in IT-Appeal No.89/2001-2002 dated 21.2.2002, for the Assessment block Period from 1.4.1988 to 20.3.1999 and against the order of the Deputy Commissioner of Income Tax City Circle V (Inv)(2), Chennai, made in P.A/G.I.R.NO.AANPM2661c/2718.M, for the assessment block period from 1.4.88 to 20.3.1999.

For Appellant : Mr.M.Swaminathan,
Senior Standing Counsel

JUDGMENT

(Delivered by T.S.Sivagnanam, J.)

We have heard Mr.M.Swaminathan, learned Senior Standing Counsel for the appellant.

2. Though batta has been paid by the appellant for service of the respondent, he is yet to be served.

3. Considering the narrow scope of the appeal, we have heard the learned counsel for the appellant.

4. In the light of the factual matrix, which has been narrated by the Tribunal in the impugned order, we find no question of law, much less a substantial question of law, arising for consideration. Furthermore, we find that the tax effect is lesser than the threshold limit mentioned in Circular No.3/2018, dated 11.07.2018. Hence, the appeal stands dismissed. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

abr

To

1.The Income-tax Appellate Tribunal Chennai Bench 'A'.

2.The Commissioner of Income Tax(Appeal-VI)
Chennai-34.

3.The Deputy Commissioner of Income Tax,
City Circle V(Inv)(2), Chennai.

+1cc to Mr.Swaminathan, Advocate Sr.81020

T.C.(A) No.86 of 2011

mr[co]
srg 31/12/2018