

IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED : 10.12.2019
CORAM :

THE HONOURABLE MR.JUSTICE N.KIRUBAKARAN
and
THE HONOURABLE MR.JUSTICE P.VELMURUGAN

T.C.A.No.980 of 2019
and
C.M.P.No.25401 of 2019

Principal Commissioner of Income Tax
Central 2,
No.108, Mahatma Gandhi Road,
Chennai. Appellant

Vs

Shri.A.Rameshkumar,
Bhuvana Palace,
No.108, Siva Subramanian Road,
Near D.B.Road, R.S.Puram,
Coimbatore,
PAN: ACFPR5984D Respondent

PRAYER : Appeal under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "B" Bench, dated 13.03.2019 passed in ITA.No.166/Chny/2018, and against the order of the Commissioner of Income Tax (Appeals)-19, Chennai, dated 16.10.2017 and made in ITA 240/16-17 and against the Assessment order of the Assistant Commissioner of Income Tax Central Circle-2, Trichy dated 20/12/2016 and made in PANICNR No.ACFPR5984D for the Assessment Year 2014 -15.

For Appellant : Mr.T.R.Senthil Kumar
Senior standing counsel

For Respondent : Mr.S.Sridhar

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J U D G M E N T

(Judgment of the Court was delivered by N.KIRUBAKARAN, J)

This Tax Case Appeal has been preferred by the Revenue against the order dated 13.03.2019 passed in ITA.No.166/Chny/2018 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment year 2014-15.

2.The issue raised in this Appeal is already covered by the judgment passed by this Court in TCA.Nos.216 & 217 of 2019 dated 04.03.2019, upholding the order of the income tax Appellate Tribunal. Since the issue has already been decided against the revenue, following the same, this Appeal is also dismissed. No costs. Consequently, connected Miscellaneous Petition is also closed.

Sd/-
Assistant Registrar(JJ Act)

// True Copy//

Sub Assistant Registrar

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To

1.The Principal Commissioner of Income Tax Central 2,
No.108, Mahatma Gandhi Road,
Chennai.

2.Income Tax Appellate Tribunal 'B' Bench,
Chennai.

3.The Commissioner of Income Tax (Appeals)-19,
Chennai-34.

4.The Assistant Commissioner of Income Tax,
Central Circle-2, Trichy.

+1cc to Mr.T.R.Senthil Kuamr, Advocate, SR.No.163548.

SSL (CO)
CSR: 10.01.2020

T.C.A.No.980 of 2019

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