

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.983 of 2019
and
C.M.P.No.25448 of 2019

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

Vs

Shri.Avanthan Chettiar Suresh Kumar,
No.113, Nizam Colony,
Pudukkottai - 622 001.
PAN: AGEPS 4915J 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.167/Chny/2018.

ITA No.167/Chny/2018 against the Commissioner of Income Tax
(Appeals)-19, Chennai-34 in ITA No.248/16-17 dated 16/10/2017 in
G.I/PAN No.AGEPS4915J for the Assessment Year 2011-12, against
the Assistant Commissioner of Income Tax, Central Circle-2,
Trichy in PAN/GIR No.AGEPS4915J order dated 28/12/2016 for the
Assessment Year 2011-12 against the Assistant commissioner of
Income Tax, Circle-III, Range III, Trichy in PAN/GIR
No.AGEPS4915J order dated 29/03/2014 for the Assessment Year
2011-12.

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

For Respondent :Mr.M.Koushik
for Mr.S.Sridar

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.167/Chny/2018 on the file of the Income Tax Appellate Tribunal, Madras 'B' Bench for the assessment year 2011-12.

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(CO)

//True Copy//

Sub Assistant Registrar

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, Circle III, Range III,
Trichy.

+1cc to Mr.S.Sridhar, Advocate Sr.102694

T.C.A.No.983 of 2019

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srg 27/01/2020