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.975 of 2019
and
C.M.P.No.25347 of 2019

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

Vs

Shri.A.Anbukkannan,
No.19, Kasthuribai Road,
Kumbakonam – 612 001.
PAN: AGP PA 7635 L ... 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.156/Chny/2018.

Against the assessment orders passed under section 144 r.w.s of the IT Act against PAN.No. AGPPA 7635 L on the file of the Assistant Commissioner of Income Tax, Central Circle 2, Trichy.

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

For Respondent :Mr.S.Sridhar
for Mr.A.S.Sriraman

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.156/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 the Assessee's own case 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 (I)

//True Copy//

Sub Assistant Registrar

sai

To

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

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

+1cc to Mr.S.Sridevi, Advocate, S.R.No. 102693
+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No. 103549

T.C.A.No.975 of 2019

RGN(CO)
GN(28/01/2020)