

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2020

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

and

THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Review Application No.112 of 2020

M/s.Sunstar Hotel and Estates
Pvt. Ltd., Chennai-17

...Applicant

Vs

The Principal Commissioner of
Income Tax-6, Chennai-34

...Respondent

APPLICATION under Order XLVII Rule 1 read with Section 114 of
the Civil Procedure Code to review the judgment dated 08.7.2020 in
TCA.No.738 of 2019.

For Applicant: Mr.Ashokpathy for
M/s.Pass Associates

For Respondent: Mr.J.Narayanaswamy, SSC

Order of the Court was made by T.S.SIVAGNANAM,J

We have heard Mr.Ashokpathy, learned counsel appearing for the
applicant and Mr.J.Narayanaswamy, learned Senior Standing Counsel
accepting notice for the respondent.

2. This review application has been filed by the assessee to review the judgment dated 08.7.2020 made in TCA.No.738 of 2019.

3. At the time when the said tax case appeal was disposed of, none appeared for the respondent, who is none other than the applicant in this review application.

4. It is not disputed before us by the learned Senior Standing Counsel appearing for the Revenue that the said tax case appeal is hit by the low tax effect as spelt out in the circular issued by the Central Board of Direct Taxes and the Revenue cannot pursue the matter.

5. Therefore, the above review application is allowed and the judgment dated 08.7.2020 made in TCA.No.738 of 2019 is recalled.

RS

21.12.2020

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R.A.No.112 of 2020

T.S.SIVAGNANAM,J
AND
V.BHAVANI SUBBAROYAN,J

RS



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