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T.C.A.No.698 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.09.2024

CORAM :

THE HON'BLE MR.JUSTICE R.SURESH KUMAR

AND

THE HON'BLE MR.JUSTICE C.SARAVANAN

T.C.A.No.698 of 2015

Commissioner of Income Tax,
Trichy.

.. Appellant

-VS-

M/s.Congregation of the Sisters of
St. Joseph's of Cluny, Thiruvalluvar
Street, Kallanguthur, Ariyamangalam,
Trichy 620 010.

.. Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961,
against the order dated 30.04.2014 passed in ITA No.1421/Mds/2013 on the
file of Income Tax Appellate Tribunal Madras 'D' Bench, Chennai.

For the Appellant : Mrs. V.Pushpa
Sr. Stdg. Counsel

For the Respondent : Mr.A.S.Sriraman



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JUDGMENT

(Judgment of the Court was made by R.Suresh Kumar, J.)

It is brought to our notice by the learned Standing Counsel for the appellant/Revenue that in the instant case, the tax effect is said to be less than the monetary limit imposed and therefore, the appeal filed by the Revenue can be disposed of, keeping the substantial questions of law raised in this appeal open for adjudication at a later point of time.

Recording the said submission, this Tax Case Appeal is dismissed for low tax effect, keeping open the substantial questions of law for adjudication at appropriate stage. No costs.

(R.S.K., J.) (C.S.N., J.)
09.09.2024

Index : Yes/No
NC : Yes/No

sra



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To

1. The Registrar,
Income-tax Appellate Tribunal,
'D' Bench, Chennai.
2. The Commissioner of Income Tax,
Trichy.



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R.SURESH KUMAR, J.
AND
C.SARAVANAN, J.

(sra)

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