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T.C.A.No.66 of 2022

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

**DATED: 23.10.2024**

**CORAM**

**THE HON'BLE MR.JUSTICE R.SURESH KUMAR  
AND  
THE HON'BLE MR.JUSTICE C.SARAVANAN**

**Tax Case Appeal No.66 of 2022  
and C.M.P.No.2311 of 2022**

Director of Income Tax Exemption  
No.121, Nungambakkam High Road  
Chennai 600 034.

.... Appellant

Vs.

M/s.Tamil Nadu Tennis Association  
SDAT Tennis Stadium, Lake Area  
Nungambakkam, Chennai 600 034  
PAN L AAAAT0166H

.... Respondent

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Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961  
against the order of the Income Tax Appellate Tribunal, 'B' Bench Chennai,  
dated 18.01.2018 in ITA.No.2559/2016.

For Appellant : Mrs.V.Pushpa  
Senior Standing Counsel  
For Respondent : Mr.A.S.Sriraman

**J U D G M E N T**

(Delivered by R.SURESH KUMAR, J.)

This Tax Case Appeal has been filed by the Revenue calling in question  
the correctness of the order passed by the Income Tax Appellate Tribunal,  
Chennai by raising the following substantial question of law:



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T.C.A.No.66 of 2022

*Whether on the facts and circumstances of the case, the Tribunal was right in holding that the assessee Society will fall within the scope of the first limb of the amended provisions of Section 2(15) of the Act viz., "education"?*

2. It is brought to our notice by the learned Standing Counsel for the appellant Revenue that in the instant case, as per the CBDT's Circular No.9 of 2024 dated 17.09.2024 the tax effect is said to be less than the monetary limit imposed and therefore, the appeal can be disposed of, keeping the substantial questions of law raised in this appeal open for adjudication at a later point of time.

3. Recording the aforesaid submission made by the learned Standing Counsel for the appellant Revenue, this Tax Case Appeal is dismissed for low tax effect, keeping open the substantial questions of law for adjudication at appropriate stage. No costs. Consequently, connected miscellaneous petition is closed.

**(R.S.K.,J.)                      (C.S.N.,J.)**  
**23.10.2024**

NCS : Yes/No  
KST

To



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

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*T.C.A.No.66 of 2022*



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**R.SURESH KUMAR, J.**

**AND**

**C.SARAVANAN, J.**

KST

**T.C.A.No.66 of 2022**

**23.10.2024**