IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.09.2016

CORAM

THE HON'BLE MR.JUSTICE NOOTY.RAMAMOHANA RAO
AND
THE HON'BLE DR.JUSTICE P.DEVADASS

Tax Case (Appeal) No.686 of 2014

The Commissioner of Income Tax,
Salary Ward,
Chennai 600 034. ... Appellant

Vs.

C.K.Theerthagiri
No.70, Landon's Road,
Kilpauk, Chennai 600 010. ... Respondent

Appeal filed under Sec. 260A of the Income Tax Act, 1961 against the order, dated 06.01.2014 made in ITA No.1957/Mds/2013 for the Assessment year 2005-2006 on the file of the Income Tax Appellate Tribunal, Chennai ''D'' Bench.

For Appellant : Mr.M.Swaminathan
For respondent : Mr.Subbaraya Iyar

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(ORDER OF THE COURT WAS MADE BY **NOOTY.RAMAMOHANA RAO, J.)**

In this appeal, though substantial questions of law do arise for consideration, however, the value involved in this appeal is far-too insignificant particularly viewed in the backdrop of the circular instructions passed on through Circular No.21/2015, dated 10.12.2015 by the department. These instructions were also rendered applicable

NOOTY.RAMAMOHANA RAO,J.
and
Dr.P.DEVADASS,J.

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to the pending appeals apart from applying to the appeals to be filed henceforth. It is now decided that an appeal shall not be filed in case where tax effect does not exceed Rs.20 lakhs. In the instant case, tax effect is less than the limit of Rs.20 lakhs prescribed in the said circular and hence, this appeal is not pressed rightly by the learned Standing counsel Mr.M.Swaminathan. However, the learned Standing counsel seeks leave to preserve the questions of law raised for adjudication in the appeal for consideration at a later point of time in appropriate cases.

Preserving the said liberty, the appeal stands dismissed as not pressed. No cost.

(N.R.R.J.) **(Dr.P.D.S.,J.)**
26.09.2016

Index : Yes/No
Internet : Yes/No
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26.04.2016