IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2016

CORAM

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

Tax Case (Appeal) No.177 and 178 of 2007

The Commissioner of Income Tax,
Central Circle I(2),
Chennai. ... Appellant in both appeals

Vs.

M/s.Maxwell Exim Food Ltd.,
24, G.S.T. Road,
Guindy, Chennai 600 032. ... Respondent in T.C.A.No.177/2007

M.V.R. Industries Ltd.,
24, G.S.T. Road,
Guindy, Chennai 600 032. ... Respondent in T.C.A.No.178/2007

Appeals filed under Sec. 260A of the Income Tax Act, 1961 against the order, dated 10.3.2006 made in ITA No.1557/Mds/2000 for the Assessment year 1993-94 and ITA No.1558/Mds/2000 for the Assessment year 1993-94 on the file of the Income Tax Appellate Tribunal, Chennai ''A'' Bench.

For Appellant : Mr.T.R.Senthikumar
For respondents : No appearance

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

In these two appeals, though substantial question of law do arise for consideration, however, the value involved in the appeals

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

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 to 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, these appeals are not pressed rightly by the learned Standing counsel Mr.T.R.Senthilkumar. However, the learned Standing counsel seeks leave to preserve the questions of law raised for adjudication in the appeals for consideration at a later point of time in appropriate cases.

Preserving the said liberty, both the appeals stand dismissed as not pressed. No cost.

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