IN THE HIGH COURT OF JUDICATURE AT MADRAS

25.01.2017

Coram:

The Hon'ble Mr.Justice HULUVADI G.RAMESH
AND
The Hon'ble Dr. Justice ANITA SUMANTH

T.C.A. No.1036 of 2008

Commissioner of Income Tax-III,
Coimbatore. .. Appellant

Versus

M/s.Suguna Poultry Farms Pvt. Ltd.,
10B, Venkatakrishna Road,
Udumalpet 641 126. .. Respondent

Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order of the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 06.05.2005 in ITA. No.1326/Mds/2000.

For Appellant .. Mr.T.Ravikumar

For Respondent .. Mr.Lakshmi Kumaran

JUDGMENT

(Judgment of this Court was delivered by ANITA SUMANTH, J.)

This Tax Case Appeal is filed by the Department calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 06.05.2005 in ITA. No.1326/Mds/2000 and has been admitted on 29.07.2008 for consideration of the following substantial question of law:

HULUVADI G.RAMESH, J
AND
Dr.ANITA SUMANTH,J
vga

"Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the assessee was entitled to depreciation at 25% for the poultry shed in which the assessee's business of poultry farming was carried treating it as 'Plant' ?"

2. Circular instruction issued by the Central Board of Excise and Customs, New Delhi in F.No.390/Misc./163/2010 J.C. dated 17.12.2015 stipulates that appeals shall not be filed/pursued by the Department before the High Court in cases where the tax effect does not exceed Rs.15 lakhs. In the instant case, the tax effect is less than the monetary limit imposed and the appeal is, hence, dismissed as not pressed, preserving the substantial question of law for determination in an appropriate case. No costs.

(H.G.R.,J) (A.S.M.,J)
25.01.2017
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vga

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