IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.2.2017

CORAM

THE HON'BLE MR.JUSTICE HULUVADI G.RAMESH
AND
THE HON'BLE DR.JUSTICE ANITA SUMANTH

Tax Case (Appeal) Nos.1060 to 1066 of 2009

Commissioner of Income Tax
Chennai IV. ... Appellant in all TCAs

Vs.

Dr.P.Vijaykumar ... Respondent in all TCAs

Tax Case Appeals filed under Sec. 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai, dated 18.7.2008 in ITA Nos.2346 to 2352/Mds/2007.

T.C.A.No.1060 of 2009 filed against the Order of the Commissioner of Income Tax(Appeals) in Appeal No.CIT(A)/ CHE/239/06-07 against the Order of the Assessing Officer levying penalty under Section 271(1)(C) of the Income Tax Act against the Assessment Order dated 30.03.2006 for the year 2004-05.

T.C.A.No.1061 of 2009 filed against the Order of the Commissioner of Income Tax(Appeals) in Appeal No.CIT(A)/ CHE/245/06-07 against the Order of the Assessing Officer levying penalty under Section 271(1)(C) against the Assessment Order dated 30.03.2006 for the year 1998-99.

T.C.A.No.1062 of 2009 filed against the Order of the Commissioner of Income Tax(Appeals) in Appeal No.CIT(A)/ CHE/244/06-07 against the Order of the Assessing Officer levying penalty under Section 271(1)(C) against the Assessment Order dated 30.03.2006 for the year 1999-2000.

T.C.A.No.1063 of 2009 filed against the Order of the Commissioner of Income Tax(Appeals) in Appeal No.CIT(A)/ CHE/243/06-07 against the Order of the Assessing Officer levying penalty under Section 271(1)(C) against the Assessment Order dated 30.03.2006 for the year 2000-01.

T.C.A.No.1064 of 2009 filed against the Order of the Commissioner of Income Tax(Appeals) in Appeal No.CIT(A)/

CHE/242/06-07 against the Order of the Assessing Officer levying penalty under Section 271(1)(C) against the Assessment Order dated 30.03.2006 for the year 2001-02.

T.C.A.No.1065 of 2009 filed against the Order of the Commissioner of Income Tax(Appeals) in Appeal No.CIT(A)/CHE/241/06-07 against the Order of the Assessing Officer levying penalty under Section 271(1)(C) against the Assessment Order dated 30.03.2006 for the year 2002-03.

T.C.A.No.1066 of 2009 filed against the Order of the Commissioner of Income Tax(Appeals) in Appeal No.CIT(A)/CHE/240/06-07 against the Order of the Assessing Officer levying penalty under Section 271(1)(C) against the Assessment Order dated 30.03.2006 for the year 2003-04.

For Appellant : Mr.T.R.Senthilkumar
Standing Counsel

For Respondent : No appearance

COMMON JUDGMENT

The Tax Case Appeals filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai, dated 18.7.2008 in ITA Nos.2346 to 2352/Mds/2007, have been admitted on 13.1.2009 for consideration of the following substantial question of law:

"Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in upholding the order of the Commissioner of Income Tax (Appeals) cancelling the levy of penalty under Section 271(1)(c)?"

2. Circular instruction issued by the Central Board of Direct Taxes No.21/2015, dated 10.12.2015 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.20 lakhs. In the instant cases, the tax effect is less than the monetary limit imposed and the appeals are, hence, dismissed as not pressed, preserving the substantial questions of law for determination in an appropriate case. No cost.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1.The Income Tax Appellate Tribunal,
  Madras 'A' Bench.

2.The Commissioner of Income Tax(Appeals II)
  Nungambakkam, Chennai 34.

3.The Assistant Commissioner of Income Tax,
  Central Circle III(1),
  Chennai 34.

+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No.9573

T.C.A.Nos.1060 to 1066 of 2009

KS(CO)
CA(18/04/2017)