

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.02.2017

CORAM

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

Tax Case Appeal No.297 of 2008

The Commissioner of Income Tax
Chennai.

.. Appellant

Vs.

M/s. Express Publications (Madurai) Ltd.
Express Estate
Anna Salai
Chennai 6.

.. Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai, dated 14.9.2007 in ITA No.66/Mds/2000.

For Appellant : Mr.T.R.Senthil Kumar
Standing Counsel

For Respondent : Not ready in notice

J U D G M E N T

(Delivered by the Acting Chief Justice)

The Tax Case Appeal filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai, dated 14.9.2007 in ITA No.66 of 2000, has been admitted on 11.6.2008 for consideration of the following substantial

questions of law:

"(1) Whether on the facts and circumstances of the case, the Tribunal was right in applying the provisions of Section 147 as it stood up to 31.3.1989 for holding that the re-assessment for the assessment year 1991-92 is invalid in law?

(2) Whether the date of issue of the notice under Section 148 or the date of receipt thereof is the relevant date for calculation of limitation?"

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 case, the tax effect is less than the monetary limit imposed and therefore, the learned Standing Counsel for the appellant seeks to withdraw this appeal. Hence, this appeal is dismissed as withdrawn. No costs.

Index : Yes/No
Internet : Yes/No

(H.G.R., ACJ) (A.S.M.,J.)
20.02.2017

kpl

THE HON'BLE ACTING CHIEF JUSTICE
and
ANITA SUMANTH,J.

kpl

T.C.A.No.297 of 2008.

20.02.2017.

<http://www.judis.nic.in>