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.172 of 2006

Commissioner of Income Tax,
Chennai. .. Appellant

Versus

Fidelity Industries Ltd.,
1st Floor, 53 IV Street,,
Padmanabha Nagar,
Adayar, Chennai 600 020. .. Respondent

Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order of the Income Tax Appellate Tribunal, Madras 'A' Bench, dated 28.01.2005 in ITA. Nos.653, 654, 1085 and 1454/Mds/99.

For Appellant .. Mr.T.R.Senthil Kumar

For Respondent .. Mr.B.Dhanaraj for
Official Liquidator

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, Madras 'A' Bench, dated 28.01.2005 in ITA. Nos.653, 654, 1085 and

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

1454/Mds/99 and has been admitted on 16.02.2006 for consideration of the following substantial question of law:

> *“Whether in the facts and circumstances of the case, the Tribunal was right in holding that scrap sale receipts etc. has to be excluded from the total turnover while computing the deduction under Section 80 HHC?”*

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
½

vga

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