IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.12.2018

CORAM

**THE HON'BLE DR.JUSTICE VINEET KOTHARI**
AND
**THE HON'BLE DR.JUSTICE ANITA SUMANTH**

Tax Case Appeal No. 1779 of 2008

The Commissioner of Income-Tax,
Chennai. Appellant

Vs.

Late Shri. N.Srinivasan, through L/Hs. Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 28.03.2008 made in ITA No.2229/Mds/2006.

For Appellant : Mr.Karthik Ranganathan
Senior Standing Counsel

For Respondent : No appearance

-----



**J U D G M E N T**

(Delivered by DR.VINEET KOTHARI,J)

This Tax Case Appeal has been filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 28.03.2008, made in ITA

No.2229/Mds/2006 by raising the following substantial question of law:

*"Whether on the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the addition of Rs.38,61,559/- made by the Assessing Officer under Section 41(1) of the Income Tax Act is not justified?"*

2. When the matter is taken up for admission, the learned Standing Counsel brought to our notice the Circular instruction issued by the Central Board of Direct Taxes vide Circular No.3/2018 dated 11.7.2018 wherein it is stipulated that appeals shall not be filed/pursued by the Department before the High Court in cases where the tax effect does not exceed Rs.50 lakhs.

3. In the instant case, the tax effect is said to be less than the monetary limit imposed and therefore, the appeal filed by the Revenue is dismissed as not pressed, keeping open the substantial questions of law for determination in an appropriate case.



(V.K.,J.) (A.S.M.,J.)
06.12.2018

Index : Yes/No
Internet : Yes/No
arr

To

Income Tax Appellate Tribunal,
Madras 'B' Bench, Chennai.

**DR.VINEET KOTHARI, J.**
and
**DR.ANITA SUMANTH, J.**

arr

TCA No.1779 of 2008

06.12.2018.