IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.11.2018

CORAM

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

Tax Case Appeal No.323 of 2009

The Commissioner of Income Tax
Chennai. ..Appellant/Respondent

Vs.

Dr.Vamsic Mohan ..Respondent/Appellant

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 8.7.2008 made in IT (SS) No.41/Mds/2007 against the Commissioner of Income Tax (Appeals)XII, Chennai 34 in I.T.A. No. 323/05-06 dated 12.10.2006 in G.I. No./PA No.AAAPV6188N.

For Appellant : Ms.Premalatha for
Mr.M.Swaminathan

For respondent : Mr.V.S.Jayakumar

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 'A' Bench, Chennai, dated 8.7.2008 made in IT (SS) No.41/Mds/2007, by raising the following substantial questions of law:

> "(i) Whether, on the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the block assessment made was illegal and beyond the jurisdiction since the notice issued under section 143(2) of the Income Tax Act, was given after the expiry of twelve months period from the end of the month in which the block return was filed?

(ii) Whether the assessment made is bad as it is only methodology or procedural requirements mentioned in section 158BC(6) of the Act, which are applied to search cases and also in the light of section 292B of the Act?"

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 less than the monetary limit imposed and therefore, the appeal is dismissed as not pressed, preserving the substantial questions of law for determination in an appropriate case.

s/d-
Assistant Registrar(CS VIII)

True Copy

Sub-Assistant Registrar

ssk.

To

1. The Income Tax Appellate Tribunal
   Madras "A" Bench, Chennai.

2. The Commissioner of Income Tax (Appeals)XII
   Chennai 34.

3. The Assistant Commissioner of Income Tax
   Circle XV, Chennai 34.

+1 CC to Mrs.S. Premalatha, Advocate sr 81249.
+1 CC to Mr.V.B. Jayakumar, Advocate sr 81598.

TCA No.323 of 2009

RJI(CO)
SP(04/01/2019)