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.386 of 2009

Commissioner of Income Tax
Central III, Chennai. .... Appellant

Vs.

Smt.K.T.Maragathalakshmi
34/2 Water Tank Street,
Gandhi Nagar,
Erode - 638 009. .... 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 14.10.2008 made in IT (SS)A No.100/Mds/2007 for the block period 1997-98 to 2002-03. The Income Tax Appearance Tribunal Chennai 'A' Bench dt. 14/10/2008 in IT(SS)A No.100/Mds/2007. Block period 1997 1997-1998 to 2002-2003 and The Commissioner of Income Tax (Appeals)-II, Coimbatore I.T.Appear No. 317-C/06/07 dt. 29/03/2007 PAN No. AIMPM6663k block period 01/04/1996 to 06/03/2002.

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

For Respondent : Mr.Sriraman
for Mr.S.Sridhar

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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 14.10.2008 made in IT(SS)A No.100/Mds/2007 for the block period 1997-98 to 2002-03 by raising the following substantial question of law:

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in deleting the addition of Rs.35,67,750/- being on-money amount found to have been received as per seized material on the sale of the property?"

2. When the matter is taken up for admission, the learned Senior 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 question of law for determination in an appropriate case. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

To

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

2.The Commissioner of Income Tax(Appeals) II,
Coimbatore.

3.The Assistant Commissioner of Income Tax,
Chennai Circular -IV.

4.The Commissioner of Income Tax Central III, Chennai.

+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No.81300



TCA No.386 of 2009

VSNII(CO)

rrs 02/01/2019