IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.12.2018

CORAM

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

Tax Case (Appeal) Nos.523 to 525 of 2009

The Commissioner of Income Tax VI
Chennai. ....Appellant in the above T.C.(A)s

Vs.

N.Elanchezian
6A Brindavan St.,
West Mambalam,
Chennai. .... Respondent in T.C.(A)No.523 of 2009

Associated Chemical Products
6A Brindavan St.,
West Mambalam,
Chennai. .... Respondent in T.C.(A)No.524 of 2009

K.S.Vasanthan
Flat 4 Chandra Flats
Brindavan St.,
West Mambalam,
Chennai. .... Respondent in T.C.(A)No.525 of 2009

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench, Chennai, dated 03.11.2005 made in ITA.Nos.18, 19& 17/(Mds)/2001 for the assessment years 1988-89 to 1997-98. against the order of the Commissioner of Income Tax (Appeals)II Chennai-34, dated 26.02.2001 made in I.T.A.No.214/99-2000, against the order of the Assistant Commissioner of Income Tax Central Circle I(6) Chennai-34 dated 31.12.1999 in PA/G.I.No.332-A against the order of the Assistant Commissioner of Income Tax Central Circle I(6),Chennai-34 dated 31.12.1999 made in PA/G.I.No.769-E.

For Appellant : Mr.T.R.Senthil Kumar
Sr.Standing Counsel
assisted by Mrs.K.G.Usharani

For Respondent : No appearance

COMMON JUDGMENT
(Delivered by DR.VINEET KOTHARI,J)

This Tax Case Appeals have 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 03.11.2005 made in ITA.Nos.18, 19& 17/(Mds)/2001 for the assessment years 1988-89 to 1997-98.

2. The above appeals have been admitted on 13.07.2009 on the following substantial question of law :

> "Whether in the facts and circumstances of the case, the Tribunal was right in deleting the addition made on account of undisclosed income amounting to Rs.1,20,000/-"

3. When the matters are 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.

4. In the instant cases, the tax effect is said to be less than the monetary limit imposed and therefore, the appeals filed by the Revenue are dismissed as not pressed, keeping open the substantial question of law for determination in an appropriate case. No costs.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

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To

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

2. The Commissioner of Income Tax VI,
   Chennai.

3. The Commissioner of Income Tax (Appeals)II,
   Chennai-34.

4. The Assistant Commissioner of Income Tax,
   Central Circle I (6),Chennai -34.

Tax Case (Appeal) Nos.523 to 525 of 2009

SSI(CO)
CS/29/01/2019