IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.12.2018

CORAM

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

Tax Case Appeal Nos.687 & 688 of 2009

The Commissioner of Income Tax,
Chennai. ... Respondent/
Appellant in both appeals

Vs.

M.Karthikeyan ... Appellant/
Respondent in TCA No.687/2009

Smt.K.Suyambukani ... Appellant/
Respondent in TCA No.688/2009

Tax Case Appeal No.687 of 2009 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 20.04.2007, made in IT (SS) A.No.95/Mds/2002.

against the order dated 22/2/2002 in ITA No.172/2001-02 by the Commissioner of Income Tax Appeals, Chennai and against the order dated 21/3/2005 in ITA No.73/2004-2005, by the Commissioner of Income Tax, Chennai.

Tax Case Appeal No.688 of 2009 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 20.04.2007, made in IT (SS) A.No.96/Mds/2002, against the order of Assistant Commissioner of Income Tax, Circle-XII, Chennai dated 31/03/2004 Assessment Year 1999-2000 and order of Commissioner of Income Tax Appeals, Chennai dated 22/02/2002 in ITA No.169/2001-2002.

For appellant in both appeals : Mr.T.R.Senthil Kumar, Senior Standing Counsel.

For respondent in both appeals : Mr.S.Sridhar

J U D G M E N T

(Delivered by DR.VINEET KOTHARI,J.)

These 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 'B' Bench, dated 20.04.2007, in IT (SS) A.No.95/Mds/2002 and IT (SS) A.No.96/Mds/2002 respectively, by raising the following substantial questions of law :

> "(i) Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal is right in law in not considering the additions made on account of unexplained investment in properties in the case of the assessee ?
>
> (ii) Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal is right in law in not considering the unexplained investments made on account of jewellery found in the premises of her/his daughter which could not be accounted for by her/him ?

2. When the matters are taken up for hearing, learned Standing Counsel for the Department 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.50.00 lakhs.

3. 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 questions of law for determination in appropriate cases. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

dixit
To

1.The Income Tax Appellate Tribunal,
Chennai 'B' Bench,
Chennai.

2.The Commissioner of Income Tax I,
121, Mahatma Gandhi Road,
Chennai-34.

3.The Assistant Commissioner of Income Tax,
Circle-XII, Chennai.

+1cc to M/S.T.R.Senthilkumar, Advocate Sr.88713
+1cc to Mr.S.Sridhar, Advocate Sr.88847

TCA Nos.687 & 688 OF 2009

sj[co]
srg 25/01/2019