

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.12.2018

CORAM

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

Tax Case Appeal No. 874 of 2009

Commissioner of Income Tax
Madurai

Appellant

Vs.

Smt.R.Selvakumari

Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai, dated 20.03.2009 made in IT (SS) A No.182/Mds/2006.

For Appellant : Mr.T.R.Senthilkumar
Senior standing counsel
Assisted by Ms.K.G.Usharani

For Respondent : No appearance

JUDGMENT

(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 'D' Bench, Chennai, dated 20.03.2009, made in IT (SS) A No.182/Mds/2006 by raising the following substantial question of law:

"Whether on the facts and circumstances of the case, the Tribunal was right in confirming the order of the CIT(A) holding that proceedings u/s 158BD was barred by limitation as the notice u/s 158BD was not issued prior to completion of assessment on the person searched u/s 158BC?"

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.)
14.12.2018

Index : Yes/No
Internet : Yes/No
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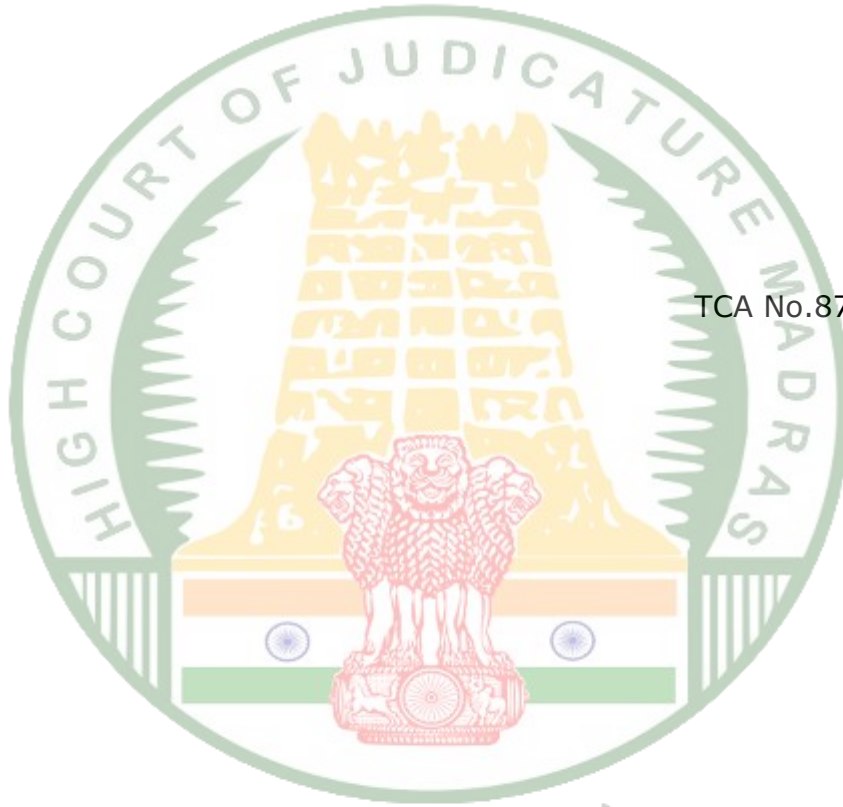
Income Tax Appellate Tribunal,
Madras 'D' Bench, Chennai.



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

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TCA No.874 of 2009

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