IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 03.09.2018

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

and

THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.1120 and 1121 of 2008

Commissioner of Income Tax
Chennai. .. Appellant in both the appeals

Vs.

M/s.Indian Additives Ltd.,
Express Highway, Manali,
Chennai-600 068. .. Respondent in both the appeals
* * *
Prayer : 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, dated 12.10.2007 in M.P.No.192/Mds/2007 in ITA No.193/Mds/2005 and M.P.No.193/Mds/2007 in ITA No.208/Mds/2005 respectively for the Assessment Year 2000-01.
* * *
For Appellant in : Mr.Karthik Ranganathan
both the appeals Standing Counsel

For Respondent in : Mrs.Sree Lakshmi Valli
both the appeals

J U D G M E N T

[Judgment of the Court was delivered by T.S.Sivagnanam, J.]
These appeals filed by the Revenue are directed against the order of the Income Tax Appellate Tribunal Madras 'A' Bench, dated 12.10.2007 in M.P.No.192/Mds/2007 in ITA No.193/Mds/2005 and M.P.No.193/Mds/2007 in ITA No.208/Mds/2005 respectively for the Assessment Year 2000-01.

2. These appeals have been admitted vide order dated 19.08.2008 on the following substantial question of law:-
Whether, in the facts and circumstances of the case, the Tribunal was right in dismissing the miscellaneous petition file by the Revenue ?

3. Learned counsel appearing for the Revenue pointed out that these appeals by the Revenue are against the order dismissing the miscellaneous petitions filed by the Revenue in the appeals filed by the Assessee before the Tribunal. The Tribunal, while rejecting the appeals filed by the Assessee, consequently, dismissed the miscellaneous petitions, which are in the nature of cross appeals, and

therefore, the orders passed by the Tribunal are erroneous.

4. It may not be necessary for us to answer the above substantial question of law, as the monetary limit involved in these appeals is lesser than the amount fixed by the circular instructions issued by the Central Board of Direct Taxes. This Court had an occasion to consider the effect of that circular in TCA.No.395 of 2018 dated 24.7.2018, the relevant portions of which are as follows :
“4. Further, it is relevant to note that by Circular No.3/2018, dated 11.7.2018, monetary limit has further been increased and appeals be maintainable before the High Courts. It has been increased to Rs.50,00,000/-. Hence, viewed from any angle, this appeal could not have been filed.
5. Thus, by applying the above Circular issued by the CBDT, this appeal ought not to have been filed by the Revenue and hence, for that reason, this tax case appeal is dismissed and the substantial questions of law, framed for consideration, are left open.”

5. In the light of the above, the above appeals are closed. No costs. The substantial question of law is left open for consideration.

(T.S.S., J.) (V.B.S., J.)

03.09.2018

gg

To

1.The Income Tax Appellate Tribunal Madras 'A' Bench.
2.The Commissioner of Income Tax,
Chennai.
3.The Commissioner of Income Tax (Appeals),
Chennai.

T.S.SIVAGNANAM, J.

and

V.BHAVANI SUBBAROYAN, J.

gg

T.C.A.Nos.1120 and 1121 of 2008

03.09.2018