IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 6.9.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

Tax Case Nos.1130 & 1131 of 2008

The Commissioner of Income Tax
Salem — Appellant in both cases

Vs.

Shri S.Ramasamy — Respondent in TC 1130/2008

Shri S.Ramasamy (HUF) — Respondent in TC 1131/2008

Tax Cases filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, 'D' Bench, Chennai, dated 13.10.2006 made in IT(SS)A Nos.90/Mds/2004 and 88/Mds/2004.

For Appellant : Mr.T.R.Senthilkumar
Senior Standing Counsel assisted by
Ms.K.G.Usharani, Jr. Standing Counsel

For Respondent : No appearance.

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

These Tax Cases have been filed by the Revenue, calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, 'D' Bench, Chennai, dated 13.10.2006 made in IT(SS)A Nos.90/Mds/2004 and 88/Mds/2004, for the Block Assessment

Period from 1.4.1989 to 19.1.2000, by raising the following substantial questions of law:

"i) Whether, on the facts and in the circumstances of the case, the Income Tax Tribunal is right in law in deleting the additions made on account of cost of construction?

ii) Whether, on the facts and in the circumstances of the case, the Income Tax Tribunal is right in not considering Section 158BB(ca)?"

2. When the matters are taken up for hearing, learned Senior Standing Counsel brought to our notice the Circular instruction issued by the Central Board of Direct Taxes vide Circular No.17/2019 dated 8th August 2019, 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.1,00,00,000/- (Rupees One Crore).

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is said to be less than the monetary limit imposed and therefore, the Appeals filed by the Revenue are dismissed, as withdrawn, keeping open the substantial questions of law for determination in appropriate cases. No costs.

(V.K.,J.) (C.S.N.,J.)
6.9.2019

Index : Yes/No
Internet : Yes/No
ssk.

To

1. The Commissioner of Income Tax
   Salem

2. Income Tax Appellate Tribunal,
   'D' Bench, Chennai.

3. Assistant Commissioner of Income Tax,
   Company Circle, Salem.

DR.VINEET KOTHARI, J.
and
C.SARAVANAN, J.

ssk.

T C Nos.1130 & 1131 of 2008

6.9.2019.