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 No.1170 of 2008

Commissioner of Income Tax
Chennai   Appellant/Respondent

Vs.

M/s.Paradigm IT Private Limited,
3, Play Ground View Street,
Nandanam Extension,
Chennai 600 035.   Respondent/Appellant

Tax Case filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, 'B' Bench, Chennai, dated 7.2.2008 made in ITA No.2386/Mds/2006, against the order of Commissioner of Income Tax(Appeals)-XII, Chennai dated 30.08.2006 in ITA.NO.219/05-06 pertains to assessment year 2002-03 aganst Deputy Commissioner of Income-Tax, Company Circle V(1), Chennai-34 in PAN AACCP3736H dated 28.02.05 for the assessment year 2002-03.

For Appellant : Mr.M.Swaminathan
Senior Standing Counsel assisted by
Ms.V.Pushpa, Jr. Standing Counsel

For Respondent : No appearance.

J U D G M E N T

(Delivered by DR.VINEET KOTHARI,J)

This Tax Case has been filed by the Revenue, calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, 'B' Bench, Chennai, dated 7.2.2008 made in ITA No.2386/Mds/2006, for the Assessment Year 2002-2003, by raising the following substantial question of law:

> "Whether, on the facts and circumstances of the case, the Tribunal was right in holding that the assessee is entitled to the benefit of Section 10A in respect of its unit at Kochi, when the plant and machinery there had been transferred from the

existing unit at Chennai?"

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is said to be less than the monetary limit imposed and therefore, the Appeal filed by the Revenue is dismissed, as withdrawn, keeping open the substantial question of law for determination in appropriate cases.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

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

ssk.

To

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

2. Commissioner of Income Tax(Appeals)XII,
Chennai

3. Deputy Commissioner of Income Tax,
Company Circle V(1), Chennai 600 034.

Tax Case No.1170 of 2008

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nr 31/10/2019