IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.1.2019

CORAM

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

Tax Case No.2102 of 2018

Commissioner of Income Tax
Chennai ... Appellant/Appellant

Vs.

Smt.Eswari Sengottaian ... Respondent/Respondent

Tax Case filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai, dated 7.10.2005 made in ITA No.340/Mds/2000.

Against the order of the Commissioner of Income Tax (Appeals)-I, Chennai dated 30.11.1999 in I.T.Appeal No.33/98-99 & 40/99-2000 against the order of the Assistant Commissioner of Income Tax, Central Circle II(3), Chennai dated 26.03.1998 in PA/GIR No.26755-E for the Assessment Year 1995-96.

For Appellant : Mr.T.R.Senthilkumar,
Senior Standing Counsel

For respondent : Mr.A.S.Sriraman for
Mr.S.Sridhar

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, 'D' Bench, Chennai, dated 7.10.2005 made in ITA No.340/Mds/2000, by raising the following substantial questions of law:

"(i) Whether on the facts and circumstances of the case, the Tribunal was right in deleting the computation made by the assessing officer in respect of agricultural income claimed by the assessee,

which was based on data provided by the assessee and verification with the Department of agriculture?
(ii) Whether on the facts and circumstances of the case, the Tribunal was right in deleting the additions made by the assessing officer in toto, when the CIT (A) had remanded the matter to the officer to verify evidence and re-compute the agricultural income?"

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 Tax Case filed by the Revenue is dismissed as not pressed, keeping open the substantial questions of law for determination in an appropriate case.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

ssk.

To

1. The Commissioner of Income Tax
Chennai.

2. The Income Tax Appellate Tribunal,
Madras 'B' Bench, Chennai

3. The Commissioner of Income Tax,
(Appeals)-I, Chennai.

4. The Assistant Commissioner of Income TAx,
Central Circle-II(3), Chennai.

TC No.2102 of 2008

SSD(CO)
CSL/12.03.2019