IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.02.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI

AND

THE HON'BLE MR.JUSTICE C.V.KARTHIKEYAN

Tax Case Appeal Nos.2425 & 2426 of 2008

Commissioner of Income Tax,
Chennai. Appellant in both appeals

Vs.

Shri Kathireswar Sengottaiyan Respondent in both appeals

T.C.A.No.2425 of 2008 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 07.10.2005, made in ITA No.1737/Mds/2002.

T.C.A.No.2426 of 2008 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 07.10.2005, made in ITA No.339/Mds/2000.

For Appellant : Mr.T.R.Senthil Kumar
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.)

These Tax Case Appeals have been filed by the Revenue, calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 07.10.2005, in ITA No.1737/Mds/2002 and ITA No.339/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 additions made on account of agricultural income disallowed, when the CIT(A) had only remitted the matter to the assessing Officer to verify and compute the same ?

(ii) Whether on the facts and circumstances of the case, the Tribunal was right in upholding the order of the CIT(A) deleting the additions made on account of wedding gifts on the ground that when the fact of gifts having been received is not questioned, the quantum cannot be questioned ? "

2. When these matters are taken up for hearing, learned Standing Counsel for the Department 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.50.00 lakhs.

3. In the instant case, the tax effect is said to be less than the monetary limit imposed and, therefore, the Appeals filed by the Revenue are dismissed, as not pressed, keeping open the substantial questions of law for determination in appropriate cases. No costs.

(V.K.,J.) (C.V.K.,J.)
13.02.2019

Index : Yes/No
Internet : Yes/No

Speaking/Non-Speaking Order

dixit

To

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

DR.VINEET KOTHARI, J.
and
C.V.KARTHIKEYAN, J.

dixit

TCA Nos.2425 & 2426 / 2008

13.02.2019