IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.03.2019

CORAM

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

Tax Case (Appeal) No.384 of 2009

The Commissioner of Income Tax
Salem. Appellant

Vs.

Smt.N.Lally Respondent

Prayer : Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai, dated 06.06.2006 made in ITA No.2643/Mds/2005, preferred against the order of the Commissioenr of Income Tax (Appeals),Salem, made in ITA.No.83/2005-06 dated 24.08.2005 and ITA No.82/2005-06 for the assessment year 2002-2003 and 2001-2002 respectively.

For Appellant : Mr.M.Swaminathan
Assisted by
M/s. Premalatha
Senior Standing Counsel

For Respondent : Mr.A.S.Sivaraman
for Mr.S.Sridhar

J U D G M E N T

(Delivered by DR.VINEET KOTHARI, J)

This Tax Case Appeal has been filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal.

2. The Appeal has not yet been admitted. The purported substantial questions of law cited in the grounds of appeal are left open.

3. When the matter was 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.

4. 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 not pressed, keeping open the purported questions of law for determination in an appropriate case.

Sd/-
Assistant Registrar(CS-IV)

//True copy//

Sub Assistant Registrar

vsg

To
1. The Commissioner of Income Tax, Salem

2. The Commissioner of Income Tax(Appeals), Salem-7

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

+1cc to Mr.M.Swaminathan, Advocate SR.No.20050

+1cc to Mr.S.Sridhar, Advocate SR.No.19824

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MR(CO)
GMY(12/04/2019)