

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED :: 06.09.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI

AND

THE HON'BLE MR.JUSTICE C.SARAVANAN

Tax Case Appeal No.906 of 2008

Commissioner of Income Tax,
Chennai.

Appellant

Vs.

M/s.Dharmambal Namasivayam Trust

Respondent

Appeal under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai 'A' Bench, dated 31.10.2007, made in ITA.No.825/Mds/1999.

For Appellant : Mr.J.Narayanaswamy,
Senior Standing Counsel.

For Respondent : No appearance

JUDGMENT

(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, Chennai 'A' Bench, dated 31.10.2007, in ITA. No.825/Mds/1999,

by raising the following substantial questions of law :

" (1) Whether on the facts and circumstances of the case, the Tribunal was right in holding that the assessee trust had not contravened the provisions of the Act and was entitled to exemption under Section 11 ?

(2) Whether on the facts and circumstances of the case, the Tribunal was right in holding that the expenditure incurred for travel of the trustee and family members to Varanasi could be termed as expenditure incurred for the objects of the trust ? "

2. When the matter is 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.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 not pressed, keeping open the substantial questions of law for determination in appropriate cases. No costs.

(V.K.,J.) (C.S.N.,J.)
06.09.2019

Index : Yes/No
Internet : Yes/No

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To

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

Note to Office :

Send a copy of the order to Respondent-Assessee also.



WEB COPY

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

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