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) NOS.731 AND 732 OF 2009

The Commissioner of Income Tax
Tamil Nadu-VIII, Chennai .. Appellant

Vs.

Dr.Hakeem S.A.Syed Sathar
41, Begam Sahib Street,
Royapettah, Chennai 600 014.
PAN: AMBPS5316G .. Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, 'A' Bench, Chennai, dated 14.7.2008 made in IT(SS)A Nos.139/Mds/2007 and 113/Mds/2007. Against the order dated 07.06.2007 made in A.No.CIT(A)/CHE/08/07-08 passed by the Commissioner of Income Tax (Appeals)II, Chennai-34 and against the order dated 31.03.2005 passed by the Assistant Commissioner of Income Tax, Central II(5), Chennai 34 for the Assessment year 1997-98 and the period from 01.04.2002 to 23.01.2003.

For Appellant : Mr.T.R.Senthilkumar
Senior Standing Counsel assisted by
Ms.K.G.Usha Rani, Jr.Standing Counsel

For Respondent : Mr.A.S.Sivaraman

COMMON JUDGMENT
(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, 'A' Bench, Chennai, dated 14.7.2008 made in IT(SS)A No.139/Mds/2007 and 113/Mds/2007, for the Block Assessment Period from 1996-97 to 21.1.2003 and 1996-97 to 23.1.2003, by raising the following substantial question of law:

"Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in law in deleting the penalty to the tune of Rs.73,59,575/- levied under Section 158-BFA(2) of the Income Tax Act, 1961?"

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is said to be less than the monetary limit imposed and therefore, the Appeals filed by the Revenue are dismissed, as withdrawn, keeping open the substantial question of law for determination in appropriate cases.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

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

ssk.
To
1. The Commissioner of Income Tax
   Tamil Nadu-VIII, Chennai

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

3. Assistant Commissioner of Income Tax,
   Central Circle II(5), Chennai.

4. The Deputy Commissioner of Income Tax,
   Business Circle VIII, Chennai.

5. The Commissioner of Income Tax
   (Appeals)II, Chennai-34.

+1cc to Mr.T.R.Senthilkumar, Advocate, S.R.No.77655
+1cc to Mr.S.Sridhar, Advocate, S.R.No.77012

T.C.(A)Nos.731 & 732 of 2009

SAI(CO)
CS/30/10/2019