IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.8.2019

CORAM :

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
AND
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.797 & 798 of 2009

Commissioner of Income Tax,
Ward V(1), Chennai. ...Appellant

Vs

Seetharaman ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 24.10.2008 made respectively in ITA.Nos.207 and 208/ Mds/2008 on the file of the Income Tax Appellate Tribunal, Madras 'C' Bench for the assessment years 1998-99 and 1999-2000.

Appeal filed against the Common Order of the Commissioner of Income Tax (Appeals) VIII, Chennai -34 in I.TA.No.108-109/05-06 dated 18/10/2007 in PAN.No.AAFPS6402B for the Assessment year 1998-1999 and 1999-2000 respectively against the Income Tax Officer War V(1), Chennai-34, in PAN/GIR.No.AAFPS6402B/51.3411-S for the Assessment year 1998-1999 and 1999-2000 dated 23/11/2005 respectively.

For Appellant : Mr.T.R.Senthilkumar, SSC & Ms.K.G.Usharani, SC
For Respondent: Mr.M.P.Senthilkumar

COMMON JUDGMENT
(Judgment was delivered by T.S.Sivagnanam,J)

We have heard Mr.T.R.Senthilkumar, learned Senior Standing Counsel as well as Ms.K.G.Usharani, learned Standing Counsel appearing for the Revenue and Mr.M.P.Senthilkumar, learned counsel appearing for the respondent - assessee.

2. These appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961, are directed against the common order dated 24.10.2008 made respectively in ITA.Nos.207 and 208/ Mds/2008 on the file of the Income Tax Appellate Tribunal, Madras 'C' Bench for the assessment years 1998-99 and 1999-2000.

3. The above appeals were admitted on 03.11.2009 on the following substantial questions of law :

> "i. Whether, on the facts and in the circumstances of the case, the Income Tax Tribunal is right in deleting the additions made by the Assessing Officer in view of Sections 199 and 194C of the Income Tax Act ?
>
> ii. Whether, on the facts and in the circumstances of the case, the Income Tax Tribunal is right in accepting the nine agreement copies out of 120 clients, which are not related to the assessment years under consideration ? And
>
> iii. Whether, on the facts and in the circumstances of the case, the Income Tax Tribunal is right in non consideration of specific ground Nos.2.1 to 2.6 raised before it ?"

4. The learned Senior Standing Counsel appearing for the Revenue submits that these appeals may be dismissed on account of low tax effect.

5. Recording the said submission, the above tax case appeals are dismissed. The substantial questions of law are left open. However, liberty is granted to the Revenue to restore the appeals if it is found that the cases would fall under any of the exceptional circumstances stipulated in the circular of the Central Board of Direct Taxes. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Income Tax Appellate Tribunal, Chennai 'C' Bench.
2.The Commissioner of Income Tax (Appeals) VIII,Chennai -34.
3. The Income Tax Officer, Ward V(i),Chennai -34.

+1 cc to M/s.Philip George,Advocate Sr.No. 67677
+1 cc to Mr.T.R.Senthil Kumar, Advocate Sr.No.67211

AKM/14.09.19/2P-6C /