IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.02.2019

CORAM

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

Tax Case Appeal Nos.820 to 825 of 2009

Commissioner of Income Tax
Trichy I .. Appellant in all TCAs/Respondent

Vs.

A.K.Rajaraman .. Respondent in all TCAs/Appellant

Prayer: Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the common order of the Income Tax Appellate Tribunal, "D" Bench Chennai, dated 25.9.2008 made in ITA Nos.1053/Mds/2005, 1054/Mds/2005, 1055/Mds/2005, 1086/Mds/2005, 1087/Mds/2005 and 1088/Mds/2005, for the assessment years 1992-93, 1993-94, 1995-96, 1992-93, 1993-94 and 1995-96 respectively and preferred against the orders of CIT(A) dated 28.01.2005 for the assessment years 1992-1993, 1993-1994 and 1995-1996 and the appeals preferred against the orders of the Income Tax officer, Ward I(2) Range I, Tiruchirapalli dated 28.03.2003 made in I.T.A. No. 101, 102 & 104/2003-2004 for the Assessment year 1992-1993, 193-1994 and 1995-1996 and against the order of the Income Tax officer, Ward I(2) Range I, Tiruchirapalli dated 28.03.2003 made in PAN/GIR Wo AEMPR8412P for the assessment year 1992-1993.

For Appellant : Ms.Premalatha
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)

This Tax Case Appeal have been filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, "D" Bench Chennai, dated 25.9.2008 made in ITA Nos.1053/Mds/2005, 1054/Mds/2005, 1055/Mds/2005, 1086/Mds/2005, 1087/Mds/2005 and 1088/Mds/2005, for the assessment years 1992-93, 1993-94, 1995-96, 1992-93, 1993-94 and

1995-96 respectively, by raising the following substantial question of law:

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in quashing the notice under Section 148 for the assessment year under consideration on the ground that the Assessing Officer viz., Income Tax Officer, Thanjavur had no jurisdiction to issue the said notices ignoring the well settled law that jurisdiction under section 124 was a procedural and administrative matter and hence irregularity in the said procedural matter could not invalidate a statutory action?"

2. When the matters are taken up for hearing, 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.

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 an appropriate case.

s/d-
Assistant Registrar(CS VIII)

True Copy

Sub-Assistant Registrar

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To
1. Income Tax Appellate Tribunal
"D" Bench, Chennai

2. The Commissioner of Income Tax(Appeals)
Tiruchirapalli.

3. The Income Tax Officer
Ward I(2), Range I
Trichy

+1 CC to Mr.S.Sridhar, Advocate sr 11016

TCA Nos.820 to 825 of 2009

MR(CO)
SP(29/03/2019)