IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.03.2019

CORAM

THE HONOURABLE DR.JUSTICE VINEET KOTHARI
AND
THE HONOURABLE MR.JUSTICE C.V.KARTHIKEYAN

Tax Case Appeal No.931 of 2009

The Commissioner of Income Tax,
Coimbatore. ...Respondent/Appellant

Vs.

T.S.Belli Raj ...Appellant/Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, "D" (SMC) Bench, Chennai dated 25.11.2005 made in ITA No. 3010/Mds/2004 against the Order of Commissioner of Income Tax(Appeals)I, Coimbatore made in Appeal No.859/01-02, dated 09.09.2004 for the Assessment Year 1991-92, against the order of Deputy Commissioner of Income Tax, Circle I(1) Ooty, made in GIR.No.1319-B/91-92/I(1) dated 05.11.1998 for the Assessment Year 1991-92.

For Appellant : Ms.K.G.Usha Rani
assisted by Mr.T.R.Senthilkumar

For Respondent : Mr.M.P.Senthilkumar

JUDGMENT
(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, "D" (SMC) Bench, Chennai dated 25.11.2005 made in ITA No. 3010/Mds/2004, 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 law in holding that the issue of assessability of the interest amount of Rs.1,11,221/- ignoring the relevant fact clearly available in the assessment order for the assessment year 1991-92?”

2.When the matter is taken up for admission, the learned Standing Counsel for the appellant 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 appeal filed by the Revenue is dismissed as not pressed, keeping open the substantial question of law for determination in an appropriate case. No costs.

Sd/-
Assistant Registrar(Insp.Cell)

//True Copy//

Sub Assistant Registrar

KM

To

1. The Income Tax Appellate Tribunal,
"D" (SMC) Bench, Chennai.

2. The Commissioner of Income Tax, Coimbatore.

3. The Commissioner of Income Tax (Appeals)I, Coimbatore.

4. The Deputy Commissioner of Income Tax Circle I(1),
Ooty.

5. The Assistant Registrar,
Income Tax Appellate Tribunal,
IIIrd Floor, Rajaji Bhavan,
Besant Nagar, Chennai-90

+1cc to Mr.T.R.Senthilkumar, Advocate, S.R.No.27624
+1cc to Mr.M.P.Senthilkumar, Advocate, S.R.No.27144

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SKV(CO)
CS/06/05/2019