IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.03.2019

CORAM

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

Tax Case Appeal Nos.1450 and 1451 of 2010

The Commissioner of Income Tax * Central-II(1), Chennai. ... Appellant in both TCAs.

Vs.

E.Amul Prakash & Others ... Respondent in both TCAs.
L/H.SRI K.Easwarappa,
14,Naval Hospital Road,
Priampet, Chennai. 3.

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 23.07.2010 made in M.A.131/Mds/2003 (in IT (SS) A.No.66 & 117/Mds/2002) and M.A.132/Mds/2003 (in IT (SS) A.No.66/ Mds/2002) respectively, in respect of Block Assessment Period 1988-89 to 1998-99.

For Appellant : Mr.T.R.Senthil Kumar
Senior Standing Counsel

For Respondent : Mr.A.S.Sriram
for Mr.S.Sridhar

J U D G M E N T

(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, dated 23.07.2010 in M.A.131/Mds/2003 (in IT (SS) A.No.66 & 117/Mds/2002) and M.A.132/Mds/2003 (in IT (SS) A.No.66/ Mds/2002) by raising the following substantial questions of law:

"(i) Whether on the facts and circumstances of the case, the Tribunal was right in

dismissing the petition of the revenue on the ground of review of original order ?
(ii) Whether on the facts and circumstances of the case, the Tribunal was right in allowing the petition of the assessee on the ground that proviso to Explanation 1 to Section 158 B.E. was not in the statute when the assessment was done ?"

2. When the matter is 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.

Sd/-/-
Assistant Registrar(CS)

//True Copy//

Sub Assistant Registrar

sra

1.The Income Tax Appellate Tribunal,
Madras 'B' Bench, Chennai,

copy to

The section officer,
VR Section,
High court,Madras

+1cc to Mr.T.R.Senthil Kumar, Advocate SR.No. 21246

TCA Nos.1450 and 1451 of 2010

A.SK(03/04/2019)