IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.02.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI

AND

THE HON'BLE MR.JUSTICE C.V.KARTHIKEYAN

Tax Case Appeal Nos.1458 TO 1462 of 2010

Commissioner of Income Tax,
Chennai. .. Appellant in all appeals

Vs.

Shri K.A.Sengottian (HUF) .. Respondent in all appeals

T.C.A.No.1458 of 2010 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 07.10.2005, made in ITA No.1714/Mds/2002.

Against the order dated 08.08.2002 made in I.T.A.No.69-C/2002-03 passed by the Commissioner of Income Tax (Appeals)-II, Coimbatore and against the order dated 26.03.2002 passed by the Deputy Commissioner of Income Tax, Central Circle-II, Coimbatore for the Assessment Year 1999-2000.

T.C.A.No.1459 of 2010 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 07.10.2005, made in C.O. No.40/Mds/2000.

Against the order dated 30.11.1999 made in I.T.A.No.41/1999-2000 passed by the Commissioner of Income Tax (Appeals)-I, Chennai 34 and against the order dated 31.03.1999 passed by the Deputy Commissioner of Income Tax, Central Circle-II(3), Chennai 34 for the Assessment Year 1996-1997.

T.C.A.No.1460 of 2010 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 07.10.2005, made in ITA No.884/Mds/2001.

Against the order dated 19.03.2001 made in I.T.A.No.74/2000-01 passed by the Commissioner of Income Tax (Appeals)-I, Chennai 34 and against the order dated 31.03.2000 passed by the Deputy Commissioner of Income Tax, Central Circle-II(3), Chennai 34 for the Assessment Year 1997-1998.

T.C.A.No.1461 of 2010 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 07.10.2005, made in ITA No.1715/Mds/2002.

Against the order dated 07.08.2002 made in I.T.A.No.38-C/2002-03 passed by the Commissioner of Income Tax (Appeals)-II, Coimbatore and against the order dated 26.03.2001 passed by the Deputy Commissioner of Income Tax, Central Circle-II(3), Chennai 34 for the Assessment Year 1995-1996.

T.C.A.No.1462 of 2010 is filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai 'D' Bench, dated 07.10.2005, made in ITA No.1716/Mds/2002.

Against the order dated 01.08.2002 made in I.T.A.No.39-C/2002-03 passed by the Commissioner of Income Tax (Appeals)-II, Coimbatore and against the order dated 26.03.2001 passed by the Deputy Commissioner of Income Tax, Central Circle-II(3), Chennai 34 for the Assessment Year 1998-1999.

For Appellant : Mr.T.R.Senthil Kumar
Senior 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.)

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, Chennai 'D' Bench, dated 07.10.2005, in ITA No.1714/Mds/2002, C.O. No.40/Mds/2000, ITA No.884/Mds/2001, ITA No.1715/Mds/2002 and ITA No.1716/Mds/2002 respectively, by raising the following substantial question of law :

" Whether on the facts and circumstances of the case, the Tribunal was right in holding that when it is found that the agricultural income had been inflated, the excess amounts cannot be treated as income under any other head and brought to tax ? ”

2. When these matters are taken up for hearing, learned Standing Counsel for the Department 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.50.00 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 question of law for determination in appropriate cases. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

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To

1. The Income Tax Appellate Tribunal,
Chennai 'D' Bench, Chennai.

2. The Commissioner of Income Tax Appeals-II,
Coimbatore.

3. The Commissioner of Income Tax,
Central Circle-II, Coimbatore.

4. The Deputy Commissioner of Income Tax,
Central Circle-II(3), Coimbatore.

5. The Deputy Commissioner of Income Tax,
Central Circle-II(3), Chennai.

+1 cc to M/s.T.R.Senthil Kumar, Advocate Sr.No.13627
+1 cc to Mr.S.Sridhar, Advocate Sr.No.12939

TCA Nos.1458-1462 / 20103

CSL/20.03.2019