IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.8.2019

CORAM :

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

Tax Case Appeal Nos.189 & 224 to 226 of 2011

The Commissioner of Income Tax, Chennai ...Appellant /Appellant in All TCAs

Vs

Dr.R.Gopalakrishnan ...Respondents/Respondent in all TCAs

COMMON PRAYER:-

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 18.8.2010 made in ITA.Nos.853 to 856/Mds/2010 on the file of the Income Tax Appellate Tribunal, Chennai 'C' Bench respectively against the Order of the Commissioner of Income tax (Appeals) VI, Chennai - 34, made in ITA NOs.8 to 11 of 2009-10 dated 25.02.2010 against the assessment Order of the Deputy Commissioner of Income Tax, Circle -I, Chennai -34. made in PAN AAEPG7001 P dated 28.04.2009 for the Assessment Year 2001-02 to 2004-05.

For Appellant in all TCAs : Mrs.R.Hemalatha
Sr.Standing Counsel

For Respondent in all TCAs : Mr.A.S.Sriraman

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

We have heard Mrs.R.Hemalatha, learned Senior Standing Counsel appearing for the appellant - Revenue and Mr.A.S.Sriraman, 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 18.8.2010 made in ITA.Nos.853 to 856/Mds/2010 on the file of the Income Tax Appellate Tribunal, Chennai 'C' Bench respectively for the assessment years from 2001-02 to 2004-05.

3. The appeals were admitted on 07.6.2011 (TCA.No.189 of 2011) and 04.6.2013 (TCA.Nos.224 to 226 of 2011) on the following common substantial question of law :

> "Whether, on the facts and in circumstances of the case, the Tribunal was right in holding that the penalty under Section 271(1)(c) cannot be levied on the assessee?"

4. The learned Senior Standing Counsel for the appellant submits that the above appeals are not pursued by the Revenue on account of the low tax effect in terms of Circular No.17/2019 dated 08.8.2019 issued by the Central Board of Direct Taxes. By the said Circular, the monetary limit for filing or pursuing an appeal before the High Court has been increased to Rs.1 Crore. It is further submitted that the tax effect in the respective cases is less than the threshold limit.

5. In the light of the said submissions, the above tax case appeals are dismissed on account of the low tax effect. The substantial question of law framed is left open. In the event the tax effect in the respective cases is above the threshold limit fixed in the said circular, liberty is granted to the Revenue to make a mention to this Court to restore the appeals to be heard and decided on merits. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Income Tax,
Chennai.

3.The Commissioner of Income tax
(Appeals) VI, Chennai - 34,

4. The Deputy Commissioner of
Income Tax, Circle -I, Chennai -34.

+1cc to Mr.T.R.Senthil Kumar, Advocate, SR.No.70994
+1cc to Mr.S.Sridhar, Advocate, SR.No.70613

TCA.Nos.189 & 224 to 226 of 2011

Kak(23/10/2019)