IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.08.2019

CORAM :

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

TAX CASE APPEAL NOS.322 AND 323 OF 2015

The Commissioner of Income Tax,
Chennai.

...Appellant in both the cases

Vs

M/s.Cavinkare Pvt. Ltd.,
12, Cenotaph Road,
Chennai - 600 018.

...Respondent in both the cases

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 22.02.2013 made in ITA.Nos.1231 and 1232/Mds/2012 on the file of the Income Tax Appellate Tribunal, Chennai 'A' Bench for the assessment years 2002-03 and 2003-04, against the order of the Commissioner of Income Tax, Chennai-I, 121, Mahatma Gandhi Road, Chennai-600 034 C.No.218/(6)/CIT-I/263/2011-12 dated 27/03/2012 PAN.NO.AAACB3754B for the Assessment year 2002-03, and against the order of the Assistant Commissioner of Income Tax, Company Circle-I(3), Chennai G.I.No/PA.NO.AAACB3754B/CX1-002 Company Circle-I(3) for the Assessment year 2002-03 dated 31/11/06 and against the order of the Assistant Commissioner of Income Tax, Company Circle-I(3), Chennai GI.No.PAN.AAACB3754B (X1-002, Company Circle-I(3) for the Assessment year 2003-04 dated 30.01.2016 respectively.

For Appellant: Mr.T.Ravikumar, SSC assisted by
Ms.R.Hemalatha, SSC

For Respondent:No appearance

WEB COPY

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

We have heard Mr.T.Ravikumar, learned Senior Standing Counsel assisted by Ms.R.Hemalatha, learned Standing Counsel appearing for the appellant - Revenue.

https://hcservices.ecourts.gov.in/hcservices/

2.These appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961, are directed against the common order dated 22.02.2013 made in ITA.Nos.1231 and 1232/Mds/2012 on the file of the Income Tax Appellate Tribunal, Chennai 'A' Bench for the assessment years 2002-03 and 2003-04.

3.The appeals were admitted on 22.07.2015 on the following substantial question of law :

> "Whether the Tribunal was justified in setting aside the order passed under Section 263 of the Income Tax Act?"

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 IV)

//True Copy//

Sub Assistant Registrar

To

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

2.The Commissioner of Income Tax, Chennai.

सत्यमेव जयते
WEB COPY
https://hcservices.ecourts.gov.in/hcservices/

3.The Assistant Commissioner of Income Tax, Chennai.

+1cc to Mr.T.Ravikumar, Advocate sr.73376

TCA.Nos.322 and 323 of 2015

ad(co)
nr 23/10/2019

WEB COPY

https://hcservices.ecourts.gov.in/hcservices/