IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.08.2019

CORAM

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

Tax Case Appeal No.212 of 2013

Commissioner of Income Tax,
Chennai. .. Appellant/Appellant

-vs-

M/s.Arvind A Traders,
21A, 5th Cross Street, Karur. .. Respondent/Respondent

Appeal under Section 260A of the Income-tax Act, 1961, against the order dated 14.06.2012, on the file of the Income-tax Appellate Tribunal 'C' Bench, Chennai, in I.T.A.No.1652/Mds/2008 for the assessment year 2004-05 against the Order of the Commissioner of Income Tax, Tiruchirapalli in ITA No.507/06-07, dated 23.05.2008 and against the the Deputy Commissioner of Income Tax, Tiruchirapalli in AAFFA 2613N/2004-05 dated 19.12.2006

For Appellant: Mr.M.Swaminathan,
Senior Standing Counsel

: and Ms.S.Premalatha,
Junior Standing Counsel

For Respondent: No appearance

JUDGMENT
(Delivered by T.S.Sivagnanam, J.)

This appeal filed by the appellant/Revenue under Section 260A of the Income-tax Act, 1961, is directed against the order dated 14.06.2012, passed by the Income-tax Appellate Tribunal 'C' Bench, Chennai, in I.T.A.No.1652/Mds/2008 for the assessment year 2004-05.

2.The above appeal was admitted, on 06.06.2013, on the following substantial question of law:-

> "Whether on the facts and in the circumstances of the case the Tribunal was right in holding that assessee is entitled for depreciation on the windmill on the ground that it was put to use by 31.03.2004?"

3.Heard Mr.M.Swaminathan, learned Senior Standing Counsel and Ms.S.Premalatha, learned Junior Standing Counsel for the appellant.

4. The learned Senior Standing Counsel for the appellant submits that the above appeal is not pursued by the Revenue on account of the low tax effect in terms of Circular No.17/2019, dated 08.08.2019 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 this case is less than the threshold limit.

5. In the light of the said submissions, the above tax case appeal is dismissed on account of the low tax effect. The substantial question of law framed is left open. In the event the tax effect 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 appeal to be heard and decided on merits. No costs.

abr

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Deputy Commissioner of Income-tax,
Circle-II, Tiruchirappalli.

2.The Commissioner of Income-tax (Appeals),
No.4, Williams Road, Cantonment, Tiruchirappalli.

3.The Income-tax Appellate Tribunal
'C' Bench, Chennai.

4.The Commissioner of Income Tax, Chennai.

+1cc to Mr.M/Swaminathan, Advocate, SR.No.72336

T.C.A.No.212 of 2013

Kak(17/10/2019)