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 No.578 of 2015

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

Vs

Smt.V.P.Safia ...Respondent/Appellant

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 21.03.2014 made in ITA.No.367/MDS/2013 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment year 2008-09 against the order of Commissioner of Income Tax, Chennai in C.No.6502(65) 2012-2013/01 dated 26/12/2012 and against the order of Income Tax Officer, Chennai, dated 31/12/2010/2008-2009 in PAN/GIR.No.AWNPS6909D.

For Appellant : Mr.T.Ravikumar, SSC
and Ms.R.Hemalatha, SSC
For Respondent: No appearance

JUDGMENT

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

We have heard Mr.T.Ravikumar, learned Senior Standing Counsel, and Ms.R.Hemalatha, learned Senior Standing Counsel appearing for the appellant/revenue.

2.This appeal, filed by the Revenue under Section 260A of the Income Tax Act, 1961 is directed against the order dated 21.03.2014 made in ITA.No.367/MDS/2013 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment year 2008-09.

3.The appeal was admitted on 28.07.2015 on the following substantial question of law :

"Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in holding that the assumption of jurisdiction by the CIT under Section 263 of the Income Tax Act was not proper?

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 08.8.2019 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 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.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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

2.The Commissioner of Income Tax,
121 Mahatma Gandhi Road
Nungambakkam Chennai-600 034

3.The Income Tax Officer
Business ward V(1) Chennai

TCA.No.578 of 2015

sj(co)
aa11/11/2019