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.302 of 2013

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

-vs-

G.Suryakala,
15, 14th East Cross Road,
Gandhi Nagar, Vellore.
PAN: ABHPS8170K .. Respondent/Respondent

Appeal under Section 260A of the Income-tax Act, 1961, against the order dated 27.07.2012 on the file of the Income-tax Appellate Tribunal 'B' Bench, Chennai, in I.T.A.No.717/Mds/2012 for the assessment year 2008-09 against the order of the Commissioner of Income Tax(Appeals)-I at chennai dated 25.01.2012 in ITA.No.217/08-09 against the assessment order dated 21.12.2009 under sections 143(3) of Income Tax Act 1961 passed by the Deputy Commissioner of Income Tax, Central IV(1) Chennai for the Assessment year 2008-2009 in PAN.No/GIR.No.ABHPS 8170K.

For Appellant : Mr.T.R.Senthil Kumar,
Senior Standing Counsel
: assisted by
Ms.K.G.Usharani,
Junior Standing Counsel

For Respondent : Mr.V.S.Jayakumar

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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 27.07.2012, passed by the Income-tax Appellate Tribunal 'B' Bench, Chennai, in I.T.A.No.717/Mds/2012 for the assessment year 2008-09.

2.The above appeal was admitted, on 26.07.2013, on the following substantial questions of law:-

> (i) Whether on the facts and in the circumstances of the case the Tribunal was right in deleting the entire additions made by the assessing officer when the assessee has made a deposition u/s.132(4) during the course of search and no books of account were produced during the search.
>
> (ii) Whether on the facts and in the circumstances of the case the Tribunal was right in deleting the addition of Rs.17,00,000/- when the assessee herself has admitted the same as unaccounted money in her statement recorded u/s.132(4).
>
> (iii) Whether on the facts and in the circumstances of the case the Tribunal was right in deleting the addition on account of unexplained jewellery without considering that the wealth tax return filed by the assessee's father for the assessment year 2001-02 has no details of gold jewellery, but only stated that there was no liability to wealth tax.
>
> (iv) Whether on the facts and in the circumstances of the case the Tribunal was right in deleting the addition of Rs.6,00,000/- income from lease of bus operation, when the assessee has not maintained any books of accounts for the bus operation.
>
> (v) Whether on the facts and in the circumstances of the case the Tribunal was right in deleting the addition of Rs.1,02,291/- income from other sources, when the assessee has not maintained any books of accounts."

3.Heard Mr.T.R.Senthil Kumar, learned Senior Standing Counsel assisted by Ms.K.G.Usharani, learned Junior Standing Counsel for the appellant and Mr.V.S.Jayakumar, learned counsel for the respondent.

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 questions of law framed are 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.

Sd/-
Asst.Registrar (CS III)

/true copy/

Sub Asst. Registrar

abr

To

1.Deputy Commissioner of Income-tax,
Central Circle-IV(1), Chennai.

2.The Commissioner of Income-tax (Appeals)-I,
46, Mahatma Gandhi Road, Nungambakkam, Chennai-600 034.

3.The Income-tax Appellate Tribunal 'B' Bench, Chennai.
+1 cc to Mr.T.R.Senthilkumar Advocate sr72314
+1 cc to Mr.V.S.Jayakumar Advocate sr71912

T.C.A.No.302 of 2013

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