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.803 to 806 of 2015

Commissioner of Income Tax,
Puducherry, D.P. Thottam, Muthialpet,
Puducherry - 605 003. ...Appellant/Respondent in all TCAs

Vs

Shri S.Singaravelan ...Respondent/Appellant in all T.C.A.s

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 05.08.2014 made in ITA.Nos.1121 to 1124/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment years 2003-04, 2003-04, 2004-05 and 2011-12 against the order of the Commissioner of Income Tax (Appeal)VI, Chennai 34 made in I.T.A. Nos. 649, 648, 650 & 651/2013-2014/A-VI dated 30.01.2014 (in I.T.A. No. 649 & 651/2013-2014) and 13.02.2014 (in I.T.A.Nos. 648 & 650/2013-2014) respectively and against the Income Tax Officer, Ward I(2) Puducherry made in CR. No. 32/JCIT/PDY/271D/2012-2013 for the Assessment year 2003-2004 and 3 orders in ref No. CR.NO. 32/JCIT/PDY/271E/2012-2013 all the three dated 29.08.2012 for the Assessment year 2003-2004, 2004-2005 and 2011-2012 respectively.

For Appellant : Mr.T.R.Senthilkumar, SSC assisted by
in all T.C.A.s Ms.K.G.Usharani, SC

For Respondent: No appearance
in all T.C.A.s

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

We have heard Mr.T.R.Senthilkumar, learned Senior Standing Counsel assisted by Ms.K.G.Usharani, learned Standing Counsel appearing for the appellant - Revenue.

2.These appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961, are directed against the common order dated 05.08.2014 made in ITA.Nos.1121 to 1124/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment years 2003-04, 2003-04, 2004-05 and 2011-12.

3.The appeals were admitted on 01.12.2015 on the following substantial questions of law :

> "1.Whether the Tribunal was right in law and justified by deleting the penalty levied under Sections 271D and under Section 271E of the Act, when the assessee regularly violated the provisions of Section 269SS and Section 269T of the Income Tax Act?
>
> 2.Whether the Tribunal was right in law accepting the version of the assessee without any evidence that he has not borrowed and repaid any loan from the lender, when the lender made categorical statement under oath that the assessee has borrowed and repaid loan in cash?"

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 questions of law framed are 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.

s/d-
Assistant Registrar(CS VIII)

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 (Appeals)IV
Chennai 34.

3.The Income Tax officer
Ward 1(2) Puducherry

+1 CC to Mr.T.R.Senthilkumar, Advocate sr 73604.

TCA.Nos.803 to 806 of 2015

NMI(CO)
SP(08/11/2019)