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.828 to 831, 833 and 834 of 2015

Commissioner of Income Tax,
D.P. Thottam, Muthialpet,
Puducherry - 605 003. ...Appellant in all the appeals

Vs.

M/s.Hides,
No.244/1, Odiampet Village,
Villianur, Puducherry.
PAN: AABFM9226M ...Respondent in TCA.Nos.828 to 831 of 2015

M/s.Hidesign
No.244/1, Odiampet Village,
Villianur, Puducherry.
PAN: AABFH9225K ...Respondent in TCA.Nos.833 & 834 of 2015

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 21.07.2014 made in ITA.Nos.1045 to 1048, 1050 and 1051/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai 'C' Bench for the assessment years 1998-99, 1999-2000, 2000-01, 2001-02, 1999-2000 and 2000-01, against the order of the Commissioner of Income Tax(Appeals)-VI, Chennai -34, in ITA.No.50/13-14 to 53/13-14 and ITA.No.55/13-14/A-VI and 56/13-14/A-VI, dated 24/12/2013 against the proceedings of the Assistant Commissioner of Income Tax Circle-I, Puducherry dated 31/03/2007 and respect of PAN.No.AABFM9226M, and PAN:AABFH9225K for the assessment year 1998-99, 1999-2000, 2000-2001, 2001-2002, 1999-2000 and 2000-2001.

For Appellant : Mr.T.R.Senthilkumar, SSC assisted by Ms.K.G.Usharani, SC

For Respondent : No appearance

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 21.07.2014 made in ITA.Nos.1045 to 1048, 1050 and 1051/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai 'C' Bench for the assessment years 1998-99, 1999-2000, 2000-01, 2001-02, 1999-2000 and 2000-01.

3.The appeals were admitted on 30.11.2015 on the following substantial questions of law :

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law in remitting the issue back to file of the Assessing Officer to re-compute the quantum of deduction available to the assessee under Section 80HHC, which is against the amendment to the provisions of Section 80HHC(3) 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 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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

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

2.The Commissioner of Income Tax(Appeals)-VI,
Chennai -34.

3.The Assistant Commissioner of Income Tax Circle_I,
Puducherry.

4.The Deputy Commissioner of Income Tax Circle -I,
Puducherry.

+1 cc to M/s.T.R.Senthil Kumar,Advocate Sr.No.73600

AKM/01.11.19/3P-6C /

TCA.Nos.828 to 831, 833 and 834 of 2015