In the High Court of Judicature at Madras

Dated : 21.8.2019

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.918 and 919 of 2013

The Commissioner of Income Tax,
Central Circle, Chennai ...Appellant in both TCAs

Vs

Wilson Regeena ...Respondent in TCA.918/2013

Maria Zeena ...Respondent in TCA.919/2013

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 22.4.2013 made in ITA.Nos.90 & 92/Mds/2013 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment year 2009-10. Appeal filed against the Order of the Commissioner of Income Tax (Appeals)-I, 46, Mahatma Gandhi Road, Nungambakkam, Chennai-34 in ITA No.127/11-12 and ITA No.128/11-12 dated 22.10.2012 in PAN NO.AEQPR5568G and PAN NO. AGRPM2133P for the Assessment year 2009-2010 and against the order of the Assistant Commissioner of Income Tax, Central circle-I(3), Chennai-600034 dated 22.12.2011 in PAN NO.AEQPR5568G and AGRPM2133P respectively for the Assessment year 2009-2010.

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

For Respondents: Mr.R.Natarajan

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 and Mr.R.Natarajan, learned counsel appearing for the respondents - assessees.

2. These appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961, are directed against the common order dated 22.4.2013 made in ITA.Nos.90 & 92/Mds/2013 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment year 2009-10.

3. The appeals were admitted on 12.2.2014 on the following substantial questions of law :

> "Common Questions in TCA.Nos.918 & 919 of 2013 :
>
> i. Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in deleting the additions made by the Assessing Officer when the assessee has not proved the nexus between the amount received by the assessee and the withdrawal of the assessee father of Rs.1.43 Crores ?
>
> ii. Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in deleting the addition cash deposit of Rs.18,00,000/- (TCA.No. 918 of 2013) and Rs.27,30,000/- (TCA.No.919 of 2013) respectively when the assessee has not proved the source for the deposits?
>
> Additional Questions in TCA.No.918 of 2013 :
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> iii. Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in deleting the addition of foreign tour expenses of Rs.10,00,000/- incurred by the assessee when the assessee has not proved the source for the payment ?
>
> iv. Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in deleting the addition of credit card expenses of Rs.21,87,000/- when the assessee has not proved the source for the payment ? and
>
> Additional Question TCA.No.919 of 2013 :
>
> Whether, on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in deleting the addition of Rs.58,60,000/- and Rs.2,93,015/- when the assessee has not proved the source for the purchase of property?"

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 'B' Bench.

2. The Commissioner of Income Tax Appeals-I,
46, Mahatma Gandhi Road, Nungambakkam, Chennai-34.

3. The Assistant Commissioner of Income Tax,
Central circle I(3), Chennai-34.

+1cc to M/s.R.Natarajan, Advocate in SR.NO..71881
+1cc to M/s.T.R.Senthil kumar, Advocate, S.R.No.71733

TCA.Nos.918 & 919 of 2013

BP(CO)
RV(09/12/2020)