IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 17.12.2019
CORAM
THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE R.SURESH KUMAR

Tax Case (Appeal) Nos.242 and 243 of 2014
& M.P.No.1 of 2014

Commissioner of Income Tax
Chennai ... Appellant/Appellant

Vs.

M/s.Ashok Leyland Ltd.,
Sardar Patel Road,
Chennai 32. ... Respondent/Respondent

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, 'D' Bench, Chennai, dated 1.3.2012 made in ITA Nos.1917, 1918/Mds/2010, against the order of the Commissioner of Income Tax Large Payer Unit(Appeals), Chennai in I.T.A.No.13 & 14/08-09/LTU(A), dated 30/08/2010 against the penalty order dated 28.03.2008 in AAACA46512 of the Joint Commissioner of Income Tax (Large Tax Payer Unit), Chennai for the Assessment Year 1992-93 and 1993-94 respectively.

For Appellant : Mr.T.Ravikumar
Senior Standing Counsel

For Respondent : Mr.N.Vijayaraghavan
for M/s.Subbaraya Aiyar,
Padmnabhan Ramani

COMMON JUDGMENT
(Delivered by DR.VINEET KOTHARI, J.)

This Tax Case Appeal has been filed by the Revenue, calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, 'D' Bench, Chennai, dated 1 March 2012, in I.T.A.Nos.1917,1918/Mds/2010, for the Assessment Year 1992-93 and 1993-94, by raising the following substantial question of law:

> "Whether on the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in deleting the penalty u/s 271(1)(c) of the Income Tax Act?"

2. When the matter is taken up for hearing, learned Senior Standing Counsel brought to our notice the Circular instruction issued by the Central Board of Direct Taxes vide Circular No.17/2019 dated 8th August 2019, wherein, it is stipulated that appeals shall not be filed/pursued by the Department before the High Court in cases where the tax effect does not exceed Rs.1,00,00,000/- (Rupees One Crore).

3. In the instant case, the tax effect is said to be less than the monetary limit imposed and therefore, the Appeals filed by the Revenue is dismissed, as withdrawn, keeping open the substantial question of law for determination in appropriate cases. No costs. Consequently, M.P.Nos.1 and 1 of 2014 are also dismissed.

Sd/-
Assistant Registrar(CS-VIII)

// True Copy//

Sub Assistant Registrar

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To

1. Income Tax Appellate Tribunal, 'D' Bench, Chennai.

2.The Commissioner of Income Tax,
Large Tax Payer Unit(Appeals),
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension, Chennai 600 101.

3.The Joint Commissioner of Income Tax,
Large Tax payer Unit,
1775, Jawaharlal Nehru Inner Ring Road,
Anna Nagar Western Extension, Chennai 600 101.

+1CC to Mr.T.Ravikumar, Sr.ST Counsel, for IT, SR.105074.
+1CC to M/S.Subbraya Aiyar, Pabmanabhan, Advocates,
SR.No.105159.

T.C.(A) Nos.242 & 243/2014

GJ(CO)
CSR: 27/01/2020