IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.08.2019

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case Appeal No.310 of 2017

Principal Commissioner of Income Tax 2,
No.63, Race Course Road, Coimbatore .. Appellant

-vs-

Smt.T.Umadevi,
No.396, Nethaji Road,
Erode-638 001.
PAN: AAF PU 7529 P .. Respondent

Appeal under Section 260A of the Income-tax Act, 1961, against the order dated 30.11.2016, made in I.T.A.No.2041/Mds/2016 on the file of the Income Tax Appellate Tribunal 'A' Bench, Chennai for the assessment year 2010-11 against the orde dated 28/03/2016 of the Commissioner of Income Tax (Appeals) Coimbatore, in IT Appeal No.169/15-16, against the order dated 18/12/13 of the Commissioner of Income Tax-II, CBE, against the order date 25/03/13, of the Income Tax Officer, Ward (I) Erode, for the Assessemtn year 2010-11 for PAN AAFPU75P.

For Appellant : Mr.T.R.Senthil Kumar,
Senior Standing Counsel

: assisted by Ms.K.G.Usharani,
Standing Counsel

JUDGMENT

(Delivered by T.S.Sivagnanam, J.)

This appeal filed by the Revenue under Section 260A of the Income-tax Act, 1961 is directed against the order dated 30.11.2016, made in I.T.A.No.2041/Mds/2016 on the file of the Income Tax Appellate Tribunal 'A' Bench, Chennai for the assessment year 2010-11.

2.The appeal has been filed raising the following substantial questions of law:-

> "(i) Whether on the facts and in the circumstances of the case, the Appellate Tribunal is correct in holding that no evidences were freshly submitted by the assessee before the CIT (A) and hence no remand report was called for from the Assessing Officer by the CIT(A), as required under Rule 46A of the IT Rules? And
>
> (ii) Whether the Honourable Income Tax Appellate Tribunal is correct in not adjudicating the merits of the additions and simply confirmed the order of the CIT(A)?"

3.Heard Mr.T.R.Senthil Kumar, learned Senior Standing Counsel assisted by Ms.K.G.Usharani, learned Standing Counsel for the appellant.

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/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

abr

To

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

2. The Income Tax Officer, Ward(I)Erode.

3. The Income tax Officer (Appeals), Coimbatore

+1cc to Mr.T.R.Senthil Kumar, Advocate SR.No.75131

T.C.A.No.310 of 2017

SVI(CO)
GMY(06/11/2019)