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 Nos.558 and 559 of 2017
and
C.M.P.No.13953 of 2017

Commissioner of Wealth Tax,
Non Corporate Ward 19(1),
Chennai. .. Appellant in both Appeals

-vs-

Smt.A.A.Parveen,
New No.18, Old No.45,
Pudupet Garden Street,
Royapettah, Chennai-600 014.
PAN: AAPPP 8199 L .. Respondent in both Appeals

Appeals under Section 260A of the Income-tax Act, 1961, against the common order dated 14.12.2016, made in I.T.A.Nos.38 & 39/Mds/2016 on the file of the Income Tax Appellate Tribunal 'C' Bench, Chennai for the assessment years 2006-07 and 2007-08 respectively, against the order dated 21/07/2016 made in ITA.NO.4/CIT(A)-12/2011-12 (AY 2007-08) & ITA.NO.8/CIT(A)-12/2012-13(AY 2006-07) passed by the Commissioner of Wealth Tax (Appeals)-12, Chennai and against the order dated 27/12/2011 and 29/01/2013 passed by the Wealth Tax Officer, Salary Ward-II(3), Chennai and Income-Tax Officer, Salary Ward II(3), Chennai for the assessment year 2007-08, 2006-07 respectively.

For Appellant : Mr.M.Swaminathan,
(In both Appeals) Senior Standing Counsel

: assisted by Ms.V.Pushpa
Standing Counsel

For Respondent : No appearance
(In both Appeals)

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COMMON JUDGMENT

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

These appeals filed by the Revenue under Section 260A of the Income-tax Act, 1961 are directed against the common order dated 14.12.2016, made in W.T.A.Nos.38 & 39/Mds/2016 on the file of the Income Tax Appellate Tribunal 'C' Bench, Chennai for the assessment years 2006-07 and 2007-08 respectively.

2.The appeals have been filed raising the following substantial questions of law:-

> "(i) Whether the Tribunal was right in holding that the vacant land held by the assessee is agricultural land and not liable to tax in the absence of any contemporaneous documents/evidences produced by the assessee? and
>
> (ii) Whether the Tribunal was right in deleting the additions made by the Assessing Officer under the head vacant land which is liable for tax under Section 2(ea) of the Wealth Tax Act?"

3.Heard Mr.M.Swaminathan, learned Senior Standing Counsel assisted by Ms.V.Pushpa, learned Standing Counsel for the appellant.

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 08.08.2019 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 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 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. Consequently, connected civil miscellaneous petition is closed.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

abr

To

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

2.The Commissioner of Wealth Tax(Appeals)-12, Chennai.

3.The Wealth Tax Officer,
Salary Ward II(3),
Chennai.

4.The Income Tax Officer,
Salary Ward II(3), Chennai.

+1cc to Mr.M.Swaminathan, Advocate sr.75047
+1cc to Mr.T.Vasudevan, Advocate sr.75288

T.C.A.Nos.558 and 559 of 2017

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