IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.10.2019

CORAM :

THE HON'BLE DR.VINEET KOTHARI, ACTING CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

TAX CASE (APPEAL) NO.764 OF 2017

Commissioner of Income Tax
Chennai. .. Appellant/Appellant

v.

Shri S.Amar Narayana Reddy .. Respondent/Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, 'D' Bench, Chennai, dated 15.07.2016 made in ITA.No.1263/mds/2015. Against the order passed by the Commissioner of Income Tax (Appeals) Tirupati – made in Appeal No.0130/2013-14/CIT(A)TPT, dated 23.03.2015 and the order passed by the Income Tax Officer, Ward 2 (2), Tirupati, made in PAN/GIR.NO.A1EPS 6384D, dated 30.03.2013.

For Appellant : Mr.J.Narayanaswamy
Sr.Standing Counsel

For Respondent Mr.M.P.Senthil KUmar

JUDGMENT
(Delivered by The Hon'ble Acting Chief Justice)

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 15.07.2016, for the Assessment Year 2010-11, by raising the following substantial question of law:

> “Whether on the law and the facts and circumstances of the case and grounds raised herein, the Tribunal was right and justified in holding that the land transferred was agricultural land even though assessee didn't produce any evidence of carrying out agriculture operations on the said land and

whether such order of Tribunal is perverse both on facts and law?”

2. When the matter is taken up for hearing, the 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is said to be less than the monetary limit imposed and, therefore, the Appeal filed by the Revenue is dismissed as withdrawn, keeping open the substantial question of law for determination in appropriate cases.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

msk

To:

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

2. The Commissioner of Income Tax (Appeals),
Tirupati-517 501.

3. The Income Tax Officer,
Ward 2(2), Tirupati.

+1cc to Mr.G.Baskar, Advocate, S.R.No.90013
+1cc to Mr.J.Narayanaswamy, Advocate, S.R.No.90659

Tax Case (Appeal) No.764 of 2017

RR(CO)
CS/26/12/2019