In the High Court of Judicature at Madras

Dated : 28.08.2019

Coram :

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

Tax Case Appeal No.757 of 2018

Commissioner of Income Tax,
Central Circle II(5), Chennai. ...Appellant

Vs

Dr.Hakeem S.A.Syed Sathar
PAN: AMBPS3518G ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 16.03.2018 made in IT(SS).No.94/MDS/2006 on the file of the Income Tax Appellate Tribunal, Chennai 'A' Bench for the block period 1997-98 to 2002-2003 (upto 21.01.2003) and against the O/o Commissioner of Income Tax (Appeals)II Chennai 34 and made in I.T.A. No. 27/05-06 dated 31.03.2006 and against the Assistant Commissioner of Income Tax, Central(5) Chennai 34 and made in P.No. AMBPS3518 for the Assessment year 97-98 to 2002-2003 and the period from 01.04.2002 to 23.01.2003 order dated 31.03.2005.

For Appellant : Mr.M.Swaminathan, SSC
and Ms.V.Pushpa, SC

For Respondent: Mr.A.S.Sriraman
for Mr.S.Sridhar

JUDGMENT
(Judgment was delivered by T.S.Sivagnanam,J.)

We have heard Mr.M.Swaminathan, learned Senior Standing Counsel, and Ms.V.Pushpa, learned Standing Counsel appearing for the appellant/revenue and Mr.A.S.Sriraman, learned counsel for Mr.S.Sridhar, learned counsel appearing for the respondent/assessee.

2.This appeal, filed by the Revenue under Section 260A of the Income Tax Act, 1961 is directed against the order 16.03.2018 made in IT(SS).No.94/MDS/2006 on the file of the

Income Tax Appellate Tribunal, Chennai 'A' Bench for the block period 1997-98 to 2002-2003 (upto 21.01.2003).

3.This appeal has been filed by raising the following substantial question of law :

> "Whether the Tribunal was right in deleting the addition made on account of suppressed receipts of Rs.2,59,57,634/- in the absence of evidences let in by the assessee to substantiate its claim more particularly when the Hon'ble High Court has remitted the matter to ITAT for reconsideration?"

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 08.8.2019 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 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 question of law framed is 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.

-s/d-
Assistant Registrar(CCC)

True Copy

Sub-Assistant Registrar

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

2.The Commissioner of Income Tax
(Appeals)II, Chennai 34.

3.The Assistant Commissioner of Income Tax
Central(5) Chennai 34.
+1 CC to Mr.S.Sridhar, Advocate sr 74498
+1 Cc to Mr.M.Swaminathan, Advocate sr 74841

TCA.No.757 of 2018

RR(CO)
SP(25/10/2019)