IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.02.2020

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE R.SURESH KUMAR

Tax Case Appeal No.1107 of 2008

The Commissioner of Income Tax
Madurai ... Appellant

Vs.

M/s.Ramco Cements Ltd
98-A, Dr.Radhakrishnan Road
Mylapore, Chennai 600 004. ... Respondent

Prayer: Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai, dated 01.03.2006 made in ITA No.680/Mds/2005.

For Appellant : Ms.S.Premalatha, Jr.Standing Counsel
Assisted by Mr.M.Swaminathan,
Senior Standing Counsel

For Respondent : Mr.P.J.Rishikesh

J U D G M E N T
(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, 'C' Bench, Madras, by raising the following substantial question of law:

"Whether in the facts and circumstances of the case, the Tribunal was right in holding that the Commissioner of Income Tax could not have revised the assessment order as the assessee had availed of the KVSS although the issue in question was not covered by the KVSS declaration?"

2. When the matter is taken up for hearing, the learned 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 not pressed, keeping open the substantial questions of law for determination in an appropriate case.

(V.K.,J.) (R.S.K.,J.)
04-02-2020

KST

To

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

DR.VINEET KOTHARI, J.
and
R. SURESH KUMAR, J.

KST

TC(A) No.1107 of 2008

04.02.2020