IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.02.2020

CORAM:

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

T.C.(A).No.1113 of 2010

Commissioner of Income Tax
Chennai. ... Appellant

..Vs..

M/s.Mova Consultants Pvt. Ltd.,
Shoba, F11, Second Main Road,
Anna Nagar East,
Chennai 600 102. ... Respondent

Prayer: Tax Cases (Appeal) are filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras 'A' Bench, dated 26.03.2010 passed in I.T.A.No.50/Mds/2009 for Assessment Year 2004-2005, against the order dated 07.11.2008 made in C.No.3032/34/III/2007-08 on the file of the Commissioner of Income Tax, Chennai-III, Chennai, the Assessment Year 2004-2005 against the order dated 29/12/2006 made in Pon/GiR No.AACCM4536C/MO-95 on the file of the Assistant Commissioner of Income Tax Company Circle-IV(3), Chennai-34 for the Assessment year 2004-2005.

For Appellant : Mr.Karthik Ranganathan
Senior Standing counsel
Mr.T.Ravikumar

For Respondent : Mr.R.Sivaraman

J U D G M E N T
(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 Madras 'A' Bench, Chennai, dated 26.03.2010, in I.T.A.No.50/Mds/09 by raising the following substantial question of law:

"1. Whether on the facts and circumstances of the case the Tribunal was right in setting aside the order of the CIT passed u/s. 263?"

2. When the matter is taken up for hearing, learned Standing Counsel for the Department 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 appropriate cases. No costs.

Sd/-
Assistant Registrar(CS-III)

// True Copy//

Sub Assistant Registrar

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To

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

2. The Commissioner of Income Tax Chennai-III,
Chennai.

3. The Assistant Commissioner of Income Tax,
Company Circle-IV(3), Chennai-34.

T.C.A.No.1113 of 2010

CSR: 05.03.2020