IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.1.2020

CORAM

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

Tax Case (Appeal) No.1175 of 2010

The Commissioner of Income Tax
Madurai. Appellant/Respondent

Vs.

Shri.S.P.Annamalai
(PAN-ABNPA 5550H) Respondent/Appellant

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, 'B' Bench, Chennai, dated 9.10.2009 made in ITA No.2560/Mds/2007.

The Order against the Commissioner of Income Tax II in C.No.114/1/CIT-11/2006-07 dated 12.10.2007 against the order of Income Tax Officer Ward(III)(I), Madurai in PA.No.ABNPA55504/2003-04 DATED 29.11.2005

For Appellant : Mr.M.Swaminathan
Senior Standing Counsel assisted by
Ms.Premalatha

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

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, 'B' Bench, Chennai, dated 9.10.2009 made in ITA No.2560/Mds/2007, for the Assessment Year 2003-2004, by raising the following substantial question of law:

"Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in law by setting aside the order passed by the Commissioner of Income-tax under Section 263 of the Income-tax Act, 1961 even though the Tribunal's order suffers from various legal infirmities and the case laws relied on, which was not strictly applicable to the facts of the case?"

2. When the matter is taken up for hearing, 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is said to be less than the monetary limit imposed and therefore, the Appeal filed by the Revenue is dismissed, as withdrawn, keeping open the substantial question of law for determination in appropriate cases. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

ssk.

To

1. The Commissioner of Income Tax
   Madurai.

2. Income Tax Appellate Tribunal,
   'B' Bench, Chennai.

3. The Income tax Officer,
   Ward III(1), Madurai.

+1 cc to Mr.M.Swaminathan ,Advocate Sr.No. 6543
+1 cc to Mr.S.Sridhar, Advocate Sr.No. 5872

T.C.(A) No.1175 of 2010

PVS(CO)
KKV/22/05/2020