IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.02.2020

CORAM:

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

T.C.(A).NO.122 OF 2013

Commissioner of Income Tax ... Appellant
Chennai

..Vs..

Shri.Late A.R.Krishnamurthy ... 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 "D" Bench dated 27.08.2012 passed in ITA No.1211/Mds/2012 for Assessment Year 2002-2003. against the order of the Commissioner of Income Tax Appeals XII, Nungambakkam dated 15.02.2012 in ITA.No.145/2010-11 in the assessment year 2002-2003.

Against the order of the Assistant Commissioner of Income Tax Circle XIII, Chennai-34, dated 07.12.2010 & 31.12.2007 in PAN, GIR.No.AAFPK4632H in the Assessment year 2002-03.

Against the order of the Commissioner of Income Tax, Chennai X Nungambakkam, Chennai-34, dated 31.03.2010 in C.No.10113/8/CJI-X/2009-10 in the Assessment Year 2002-03.

For Appellant : Mr.Karthik Ranganathan

For Respondent : Mr.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 'D' Bench, Chennai, dated 27.08.2012, in ITA No.1211/Mds/2012 by raising the following substantial question of law:

> "1. Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that the Revenue's Appeal had become infructuous on the ground that the assessing officer had made the assessment consequent to order under Section 263 and the said revision order was set aside by the Tribunal in ITA No.496/2010 dated 24.02.2010 when the same is appealed to this Court?

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 "D" Bench Chennai.

2. The Commissioner of Income Tax Appeals XII, Nungambakkam, Chennai-34.

3. The Assistant Commissioner of Income Tax Circle XIII, Chennai.

4. The Commissioner of Income Tax Chennai X, Nungambakkam, Chennai-34.

T.C.A.No.122 of 2013

MG(CO)
CS/11/03/2020