IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.02.2020

CORAM

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

Tax Case Nos.174 to 176 of 2013

Commissioner of Income Tax
Chennai. ... Appellant

Vs.

M/s.Navin Housing & Properties Pvt Ltd.,
Navin's Brindavan, No.88, Brindavan Street
West Mambalam, Chennai 600 033.
PAN : AAACN9269M ... Respondent

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the common order of the Income Tax Appellate Tribunal 'C' Bench, Chennai dated 28.08.2012 in ITA No.1187, 1188 and 1189/Mds/2012.

Against the order of the Commissioner of Income Tax (Appeals)I, Chennai, dated 29/03/2012 in ITA.Nos.170, 171, 172/10-11 for the assessment years 2006-07, 2007-08, 2008-09 against the order of the Assistant Commissioner of Income Tax Central Circle I (5), Chennai - 34, dated 31.12.2010 in AAACN9269M for the assessment years 2006-2007, 2007-2008 & 2008-09 respectively.

For Appellant : Mr.T.R.Senthil Kumar
Senior Standing Counsel
For Respondent : Mr.A..S.Sriraman & S.Sridhar

C O M M O N J U D G M E N T
(Judgment of the Court was delivered by DR.VINEET KOTHARI,J)

These Tax Case Appeals have 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 on the facts and in the circumstances of the case, the Appellate Tribunal was right in holding that though the Assessee is doing works contract, the assessee is eligible for deduction under Section 80IB(10) which is against the provisions?”

2. When the matters were 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 appeals filed by the Revenue is dismissed as not pressed, keeping open the substantial questions of law for determination in an appropriate case.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

KST

To

1.Income Tax Appellate Tribunal 'C' Bench,
Chennai.

2.The Commissioner of Income Tax,
Chennai.

3.The Commissioner of Income Tax (Appeals) I,
Chennai.

4.The Assistant Commissioner of Income Tax,
Central Circle I (5),
Chennai-34.

5.M/s.Navin Housing & Propertied Private Limited,
Navin's Brindavan,
No.88, Brindavan Street,
West Mambalam, Chennai 600 033.

+1cc to Mr.S.Sridhar, Advocate, S.R.No. 9745

T.C.(A) Nos.174 to 176 of 2013

SSI(CO)
GN(13/03/2020)