IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.02.2020

CORAM

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

Tax Case (Appeal) No.180 of 2013

The Commissioner of Income Tax
Central Circle, Chennai. .. Appellant/Respondent

Vs.

Smt.Sivabala Devi ... Respondent /Appellant

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'A' Bench, Chennai dated 25.07.2012 in IT(SS) A No.112/Mds/1998.

TCA.180/2013: As per against the order of the Income Tax Appellate Tribunal 'A' Bench, Chennai, Block Assessment year 1986-1987 to 1996-97 upto (19/01/1996), PA/GIR No.24703-B date of order: 25/07/2012.

As per against the order of the Commissioner of Income Tax Central IT, Chennai. Block Assessment year 1967-87 to 96-97 dated 26/3/98, PA/GIR No.24703-B.

As per against the order of the Income Tax Appellate Tribunal, Blcok Assessment year 1986-87 to 1996-1997.

As per against the order of the Assistant Commissioner of Income Tax, Central Circle II(i) Chennai, PA/GIR No.24703-B, Assessment year 1986-87 to 1996-97 upto 19-1-96, order date 26/03/98.

For Appellant : Ms.K.G.Usha Rani
Junior Standing Counsel

For Respondent : No appearanc

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J U D G M E N T

(Judgment of the Court was 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, 'A' Bench, Chennai, by raising the following substantial questions of law:

"1.Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in deleting the addition of Rs.3,55,361/- and Rs.38,538/- as estimated commission income when the assessee has not maintained any books of accounts and the assessee made the claim on abnormal estimation.?

2. Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in deleting the addition of Rs.1,16,000/- when the assessee has not produced any books of accounts and supporting evidence on sale of thorn trees.?

3. Whether on the facts and circumstances of the case, the Appellate Tribunal was right in deleting the addition of Rs.10,85,000/- on account of estimation of Rental Income from Kodaikanal Guest House when the addition was based on the seized materials?

4. Whether on the facts and circumstances of the case, the Appellate Tribunal was right in deleting the addition of unexplained credit of Rs.75,16,875/- when the assessee has not proved the genuineness and credit worthiness and identity of the 42 loan creditors inspite of opportunity given to the assessee.?

5.Whether on the facts and circumstances of the case, the Appellate Tribunal was right in deleting the addition of Rs.4,66,000/- received from M/s.MBS Granites a firm in which the assessee is a partner, and not proved the source or nature of such agricultural income?”

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2. When the matter was 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).

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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.

Sd/-
Assistant Registrar

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Sub Assistant Registrar

KST

To

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

2.The Commissioner of Income Tax Central IT,
Chennai.

T.C.(A) No.180 of 2013

PP(CO)
CB(16/03/2020)

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