IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 13.2.2020

CORAM

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

Tax Case (Appeal) No.34 of 2013

Commissioner of Income Tax
Chennai ... Appellant

Vs.

M/s.Shri.S.Erajan ... Respondent

Tax Case filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, 'A' Bench, Chennai, dated 13.7.2012 made in M.P.No.54(Mds)/2012 in ITA No.1885/Mds/2010 for the assessment year 2006-2007 against the income tax appellate tribunal bench Á'Chennai in ITA.321/2008-2009 dated 13/08/2010 for the assessment year 2006-2007 against the Income Tax officer, Company Ward VC (4), Chennai in Pan No.AH4PS 16639L dated 29.12.2008 for the asssssment year 2006-2007.

For Appellant : Mr.T.R.Senthilkumar
Senior Standing Counsel
For Respondent : Mr.S.Sridhar

J U D G M E N T
(Delivered by DR.VINEET KOTHARI,J)

This Tax Case has been filed by the Revenue, calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, 'A' Bench, Chennai, dated 13.7.2012 made in M.P.No.54(Mds)/2012 in ITA No.1885/Mds/2010, for the Assessment Year 2006-2007, by raising the following substantial questions of law:

> "(i) Whether under the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the Revenue is seeking for a review of the earlier order passed by the Tribunal?
> (ii) Whether under the facts and circumstances of the case, the Income Tax Appellate Tribunal was

right in not rectifying its earlier order which overlooked the mandatory provisions of the Income Tax Act?"

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is said to be less than the monetary limit imposed and therefore, the Appeal filed by the Revenue is dismissed, as withdrawn, keeping open the substantial questions of law for determination in appropriate cases.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

ssk.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

To
1. Commissioner of Income Tax, Chennai.

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

3. The Income Tax Officer,
Company Ward V(1), Chennai.

4. The Commissioner of Income Tax (Appeals) V, 121,
Mahathma Gandhi Road, Chennai-34.

5. The Incometax Officer, Company Circle V(4), Chennai.

+1cc to Mr.M.Swaminathan, Advocate SR.No.11764
+1cc to Mr.S.Sridhar, Advocate SR.No.12076.

T.C.(A) No.34 of 2013

(CO)
mst(29/05/2020)