IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.01.2020

CORAM

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

Tax Case Appeal No.386 of 2013
and Tax Case Appeal No.142 of 2017

The Commissioner of Income Tax
Chennai. ... Appellant in TCA 386/2013

Principal Commissioner of Income Tax-2
No.121, Mahatma Gandhi Road
Nungambakkam, Chennai. ... Appellant in TCA 142/2017

Vs.

M/s.Express Publications (Madurai) Ltd.,
Express Gardens, No.29, 2nd Main Road
Ambattur Industrial Estate,
Chennai-600 058. ... Respondent in both appeals

Prayer in TCA 386/2013 : Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai, dated 22.01.2013 made in ITA No.1885/Mds/2012.

Against the order dated 26/09/2012 made in P.A.No./GIR.No.AAC10842D on the file of the Commissioner of Income Tax (Appeals)-I, Coimbatore and

Against the order passed by the Deputy Commissioner of Income Tax, Company Circle II (1), Chennai, dated 31/12/2009 made in under section 143 (3) of the Income Tax Act for the assessment year 2007-08.

Prayer in TCA 142/2017 : Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 01.07.2016 made in ITA No.1196/Mds/2016.

Against the order passed by the Commissioner of Income Tax (Appeals)-6, Chennai, dated 19/02/2016, made in ITA.No. 39/CIT (A)-6

Against the order passed by the Deputy Commissioner of

Income Tax, Company Circle II (I), Chennai, dated 31/12/2008 under section 143 (3), of the Income Tax Act 1961 for the assessment year 2006-07.

For Appellant : Mr.Karthik Ranganathan
Senior Standing Counsel

For Respondent : Mr.R.Kumar

C O M M O N J U D G M E N T

(Judgment Delivered by DR.VINEET KOTHARI,J)

Thes Tax Case Appeals have been filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal dated 22.01.2013 and 01.07.2016 respectively.

2. When the appeals 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-VIII)

//True Copy//

Sub Assistant Registrar

KST
To

1.The Income Tax Appellate Tribunal,
Madras 'B' Bench, Chennai.

2.The Income Tax Appellate Tribunal,
Madras 'C' Bench, Chennai.

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

4.The Commissioner of Income Tax (Appeals)-6,
Chennai.

5.The Deputy Commissioner of Income Tax,
Company Circle II, Chennai.

+1cc to Mr.T.N.Seetharaman, Advocate, S.R.No. 7295

TC(A) Nos.386 of 2013
and 142 of 2017

GP(CO)
GN(04/03/2020)