IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2020

CORAM

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

Tax Case (Appeal) Nos.93 & 94 of 2015

The Commissioner of Income
Chennai.
.. Appellant in both appeals /Respondent

Vs.

M/s.Nova Dyeing Printing Mills Ltd
41, KKR Avenue, Perambur
Chennai. .. Respondent in both appeals / Appellant

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the common order of the Income Tax Appellate Tribunal 'B' Bench, Chennai dated 13.01.2011 in ITA Nos.696 & 484/Mds/2010.

For Appellant : Mr.V.Rajesh
Junior Standing Counsel

For Respondent : Mr.R.Sivaraman

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, 'B' Bench, Chennai, by raising the following substantial question of law:

> " Whether on the facts and circumstances of the case, the Tribunal was right in holding that the disallowance of Rs.15,77,851/- being the expenditure incurred for keeping its jurisdictional personality was to be allowed?"

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).

3. In the instant cases, the tax effect is said to be less than the monetary limit imposed and therefore, the appeals filed by the Revenue are dismissed as not pressed, keeping open the substantial questions of law for determination in an appropriate case.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

KST

To

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

2. The Commissioner of Income Tax (Appeals)
Chennai - 34.

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

T.C.(A) Nos.93 & 94 of 2015

Maya(27/05/2020)