IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 05.03.2020

CORAM

THE HONOURABLE MR.JUSTICE M.SATHYANARAYANAN
and
THE HONOURABLE MR.JUSTICE ABDUL QUDDHOSE

T.C.A.No.364 of 2019

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

Versus

V.K.C.Jayamohan ..Respondent/Appellant

Prayer:- Tax Case Appeal filed under Section 260-A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, Chennai made in I.T.A.No.1876/Chny/2017 relating to the Asst Year: 2012-13 preferred against the order of Commissioner of Income Tax (Appeals), Chennai - 2 in ITA No.158/IT(A)-2/dated 29/05/2017 filed against the penalty order of Assistant Commissioner, Income tax, Chennai-34, dated 27/08/2015 for the Assessment year 2012-13.

For Appellant : Mr.T.Ravikumar
For Respondent : No appearance

JUDGMENT

[Order of the Court was made by ABDUL QUDDHOSE, J.]

Heard Mr.T.Ravikumar, learned standing counsel for the Appellant/Revenue. There is no representation on the side of the sole respondent/assessee.

2.The learned standing counsel for the revenue fairly submitted that since the tax effect under the impugned orders is less than Rs.1,00,00,000/-, the circular No.17 of 2019 dated 08.08.2019 issued by the Central Board of Direct Taxes shall apply and the appeal may be dismissed leaving the substantial questions of law raised in this appeal open for consideration in the near future. Circular No.17 of 2019 dated 08.08.2019 reads as follows:

"Circular No.3/2018 dated 11th July 2018 has been replaced by Circular No.17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal High Courts and SLPs/appeals before Supreme Court for reducing litigation.

Appeals/SLPs in Income-tax matters	Monetary Limit (Rs.) (Previous Limits)	Monetary Limit (Rs.) (Revised Limit)
Before Appellate Tribunal	20,00,000	50,00,000
Before High Court	50,00,000	1,00,00,000
Before Supreme Court	1,00,00,000	2,00,00,000

- The Assessing Officer shall calculate the tax effect separately for every assessment year in respect of the disputed issues in the case of every assessee. If, in the case of an assessee, the disputed issues arise in more than one assessment year, appeal can be filed in respect of such assessment year or years in which the tax effect in respect of the disputed issues exceeds the monetary limit. No appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit.

- Further, even in the case of composite order of High Court or appellate authority which involves more than one assessment year and common issues in more than one assessment year, no appeal shall be filed in respect of an assessment year or years in which the tax effect is less than the monetary limit.

- In case where a composite order/judgment involves more than one assessee, each assessee shall be dealt with separately.

3. In the light of the above referred circular, this Tax Case Appeal deserves dismissal and accordingly, dismissed.

However, the question of law is left open and it is to be decided in an appropriate proceeding. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1. The Registrar,
   Income Tax Appellate Tribunal,
   Chennai.

2. The Commissioner of Income tax,
   (Appeals), Chennai.

3. The Assistant Commissioner of Income Tax,
   Chennai - 34.

+1cc to Mr.T.Ravi Kumar, Advocate, S.R.No.20072

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RSI(CO)
KKV/21/07/2020