IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.06.2020

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

T.C.A.Nos.540 & 541 of 2018

The Commissioner of Income Tax .. Appellant in both T.C.A.s/Respondent

Versus

M/s.SM Feeds & Farms India
Pvt. Ltd.,
''Lucky Building'',
No.938, 12th Cross Street,
MKB Nagar Vyasarpadi,
Chennai 600 039. .. Respondent in both T.C.A.s/ Appellant

Common 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, dated 25.11.2016 made in I.T.A.Nos.2796, 2797 & 2798/Mds/2016 relating to the Asst Years: 2012-13 & 2013-14 and against the order of the Commissioner of Income Tax (Appeals) Room No.221, 121 M.G.Road, Nungambakkam, Chennai, dt.22.9.2016 made in ITA.No.084 & 085 CIT(A)-15/2015-16 & ITA.No.077/CIT(A)-15/2016-17 against the Deputy Commissioner of Income Tax, Corporate Circle 6(2) Chennai-34 dt.30.3.2015 & 31.3.2016 and made in PAN.No.AANCS 2321N Assessment Year 2012-13 & 2013-14.

For Appellant in both T.C.A.s : Mr.J.Narayanasamy

COMMON JUDGMENT

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

Heard Mr.J.Narayanasamy, 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 these appeals 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 "Circular No.3/2018 dated 11th July 2018 has been replaced by Circular No.17/2019 dated 8th August 2019 to enhance Monetary limits for filing of appeals by the Department before Income Tax Appellate Tribunal High Courts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, these Tax Case Appeals deserve 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 I)

//True Copy//

Sub Assistant Registrar

To
1.The Income Tax Appellate Tribunal,
Madras B Bench, Nungambakkam, Chennai-34.

2.The Commissioner of Income Tax (Appeals)15,
Room No.221,121 M.G.Road, Nungambakkam,
Chennai-34.

3.The Deputy Commissioner of Income Tax,
Corporate Circle 6(2), Chennai-34.

4.The Assistant Registrar,
Income Tax Appellate Tribunal,
Sheshadri Bhavan, III Floor,
Besant Nagar, Chennai-90.

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