IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.7.2020

CORAM

THE HONOURABLE MR. JUSTICE T.S.SIVAGNANAM

AND

THE HONOURABLE MRS. JUSTICE V.BHAVANI SUBBAROYAN

TAX CASE APPEAL NO.1018 OF 2019 & CMP.NO.26576 OF 2019

(heard through video conferencing)

The Principal Commissioner of

Income Tax, Puducherry-3. ... Appellant

Vs

Smt.A.Rahamadunnisa ...Respondent

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 10.5.2019 made in ITA.No.191/Chny/2019 on the file of the Income Tax Appellate Tribunal, Chennai 'A' Bench for the assessment year 2010-11 against the order of the Commissioner of Income Tax (Appeals) Puducherry in ITA No.100/CIT(A)-PDY/2017-18 for the assessment year 2010-11 by an order dated 06/09/2018 against the order of the Income Tax Officer, Ward-I, Villupuram PAN/GIR No.AQLPR9817, assessment year 2010-11, date of order 29/12/2017 against the order of the Income Tax Officer, Wards-I, Villupuram PAN No.AQLPR9817M Assessment Year 2010-11, dated of order 20/03/2015.

For Appellant : Mr.J.Narayanaswamy, SSC

For Respondent : Mr.Ashokpathy

JUDGMENT

Judgment was delivered by T.S.SIVAGNANAM,J

We have heard Mr.J.Narayanaswamy, learned Senior Standing Counsel appearing for the appellant - Revenue and Mr.Ashokpathy, learned counsel appearing for the respondent - assessee.

2. This appeal by the Revenue is directed against the order dated 10.5.2019 made in ITA.No.191/Chny/2019 on the file of the Income Tax Appellate Tribunal, Chennai 'A' Bench for the assessment year 2010-11.

3. The appeal has been admitted on 10.12.2019 on the following substantial questions of law :

> "i. Is not the order of the Appellate Tribunal perverse by relying upon the valuation report dated 08.4.2019 of the registered valuer, which is inaccurate, deficient and incomplete without giving any basis for the adoption of higher rate of Rs.290/- per sq.ft., as on 01.4.1981 and without reference to any comparable cases ?
>
> ii. Whether the Appellate Tribunal was correct in following that the value of the property at Rs.20/- per sq.ft., as on 01.4.1981, which was adopted by the Assessing Officer based on the Sub-Registrar office report as per Section 50C of the Income Tax Act ? and
>
> iii. Whether the Appellate Tribunal is justified in accepting the fresh evidence produced by the assessee namely registered valuer's report dated 08.4.2019 by ignoring Rule 46A of the Income Tax Rules, 1962 and without providing a fair opportunity to the Assessing Officer?"

4. The above questions of law were considered by us in the case of the assessee's brother on identical facts in TCA.No.1017 of 2019 and by judgment dated 09.7.2019 [PCIT Vs. S.Sithik Ali], the said appeal filed by the Revenue was dismissed and the questions of law were answered against the Revenue.

5. Following the judgment dated 09.7.2019 in TCA.No.1017 of 2019, the above tax case appeal is dismissed and the questions of law were answered against the Revenue. No costs. Consequently, the connected CMP is also dismissed.

Sd/-
Assistant Registrar(CS-VIII)

//True copy//

Sub Assistant Registrar

RS

To

1.The Income Tax Appellate Tribunal, Chennai 'A' Bench.

2. The Income Tax Officer, Ward-I, Villupuram.

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

TCA.No.1018 of 2019 &
&CMP.No.26576 of 2019

PP(CO)
GMY(22/10/2020)