IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.03.2020

CORAM

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

Tax Case (Appeal) No.177 of 2017

Principal Commissioner of Income Tax 4
No.121, Mahatma Gandhi Road,
Chennai 600 034. ... Appellant/Appellant

Vs.

Shri.K.S.Aghoram,
54, Thirumalai Road,
T.Nagar, Chennai 600 017. ... Respondent/Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'C' Bench, Chennai dated 15.07.2016 in ITA No.1152/Mds/2016.

Preferred against the order of the Office of the Commissioner of Income Tax (Appeals) -6 Chennai 34 made in ITA.No. 9/CIT (A)-6/2010-11 dated 22.02.2016 filed against the order dated 15.11.2010 by the Deputy Commissioner of Income Tax, Company Ward II (4), Chennai for the Assessment Year 2008-2009.

For Appellant : Mr.V.Rajesh,
Senior 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]

This Tax Case Appeal has been filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, 'C' Bench, Chennai, by raising the following substantial question of law:

> "Whether on the facts and circumstances of the case, the Appellate Tribunal was right in holding that the assessee is entitled to interest under Section 244A(1)(b) when the refund had arisen on account of self assessment tax paid in excess by the assessee?"

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 case, the tax effect is said to be less than the monetary limit imposed and therefore, the appeal 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-III)

//True Copy//

Sub Assistant Registrar

Msr

To

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

2.The Commissioner of Income Tax Appeal (6),
Chennai - 34.

3.The Deputy Commissioner of Income Tax,
Company Ward II (4),
Chennai.

4.The Principal Commissioner of Income Tax (4),
Chennai 34.

Tax Case (Appeal) No.177 of 2017

RSI(CO)
GN(25/06/2020)