IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.06.2020

CORAM

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

Tax Case (Appeal) Nos.275 to 278 of 2017

Principal Commissioner of Income Tax,
Central 2,
No.108, Mahathma Gandhi Road,
Chennai 600 034 ... Appellant in all TCA cases

vs.

M/s.SNJ Distillers Pvt. Ltd.,
New No.99, Canal Bank Road,
CIT Nagar, Nandhanam,
Chennai 600 035 ... Respondent in all TCA cases

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "C" Bench, dated 27.05.2016 in ITA Nos.300, 301, 302, 303/Mds/2016 and against the order of the Commissioner of Income Tax Appeals – 18, Chennai – dated 07/01/2016 in ITA.No. 298 to 301/2015 -16, and against the orders of the Deputy Commissioner of Income Tax Central Circle 2(1), Chennai dated 30/03/2015 in PAN AALCS9312F, Assessment 2010-11, 2011-12, 2012-13, and 2013-14 respectively.

For Appellant : Mr.T.R.Senthil Kumar
Ms.K.G.Usha Rani
Junior Standing Counsel

For respondent : Mr.Ashok Pathy,
for M/s.Rani Associates

JUDGMENT
(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, "C" Bench, dated 27.05.2016 in

ITA Nos.300, 301, 302, 303/Mds/2016.

2. When the matter is taken up for hearing, Mr.T.R.Senthil Kumar, learned Counsel for the Revenue 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is said to be less than the monetary limit imposed and therefore, the Appeals filed by the Revenue are dismissed, as withdrawn. No costs. Consequently, connected miscellaneous petitions in CMP Nos.8418, 8419 and 8420 of 2017 are also dismissed.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

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To

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

2.The Commissioner of Income Tax Appeals - 18,
Chennai - 34.

3.The Deputy Commissioner of Income Tax,
Central Circle 2(1), Chennai - 34.

T.C.A.Nos.275 to 278 of 2017

NR(CO)
GN(25/09/2020)