IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.07.2020

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THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM
&
THE HON'BLE MRS.JUSTICE V.BHAVANI SUBBAROYAN

Tax Case Appeal No.776 of 2018

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

Vs.

M/s.Gita Wind Energy
4/7, Thiru Vi Ka Road
Mylapore, Chennai - 600 004.
PAN : AAJFG7091A ... Respondent

Tax Case Appeal is filed under Section 260A of the Income Tax Act 1961 against the order dated 30.11.2017 made in I.T.A.No.750/Mds/2017 on the file of the Income Tax Appellate Tribunal, Madras "D" Bench, Chennai, for the assessment year 2011 - 12 against the order of the Commissioner of Income Tax (Appeals)-2 Chennai dated 13.01.2010 and made in ITA 106 & 11/CIT(A)-2/2014-15 & 2015-16 and against the order of the Income Tax Officer, Busines Ward I(2) Chennai dated 26.03.2014 for the assessment year 2011-12 and the order of Income Tax Officer, Non-Corporate Ward 1(2), Chennai.

For Appellant: Mrs.R.Hemalatha
Senior Standing Counsel

For Respondent: Mr.A.S.Sriraman
For Mr.S.Sridhar

Judgment

(Judgment was delivered by T.S.SIVAGNANAM.J)

We have heard Mrs.R.Hemalatha, learned Senior Standing Counsel for the appellant and Mr.A.S.Sriraman, learned counsel for the respondent.

2. This appeal, filed by the Revenue under Section 260A of the Income Tax Act, 1961 is directed against the order dated 30.11.2017 made in I.T.A.No.750/Mds/2017 on the file of the Income Tax Appellate Tribunal, Madras "D" Bench, Chennai, for the assessment year 2011 - 12.

3. The learned Senior Standing Counsel for the appellant submits that the above appeal is not pursued by the Revenue on account of the low tax effect in terms of Circular No.17/2019 dated 08.8.2019 issued by the Central Board of Direct Taxes. By the said Circular, the monetary limit for filing or pursuing an appeal before the High Court has been increased to Rs.1 Crore. It is further submitted that the tax effect in this case is less than the threshold limit.

4. In the light of the said submissions, the above tax case appeal is dismissed on account of the low tax effect. In the event the tax effect is above the threshold limit fixed in the said circular, liberty is granted to the Revenue to make a mention to this Court to restore the appeal to be heard and decided on merits.

Sd/-
Assistant Registrar(CS-I)

//True copy//

Sub Assistant Registrar

raja

Index : yes/no
Internet : yes/no
Speaking Order/Non-Speaking Order

To

1.The Income Tax Appellate Tribunal,
"D" Bench, Chennai.

2. The Commissioner of Income Tax,
(Appeals)-5, Chennai-34.

3. The Income Tax Officer,
Busines Ward I(2), Chennai.

4. The Commissioner of Income Tax
(Appeals)-2, Chennai.

5. The Income Tax Officer,
Non-Corporate Ward 2(2), Chennai.

Tax Case Appeal No.776 of 2018

MP(CO)
GMT(10/09/2020)