IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 06.12.2021

CORAM :

THE HON'BLE MR. JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

Tax Case Appeal Nos.548 to 551 of 2009

Commissioner of Income Tax,
Erode ... Appellant in all Cases

-vs-

S.K.M. Animal Feeds & Foods (I) Ltd.,
156, Gandhiji Road, Erode 638 001
... Respondent in all Cases

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the common order dated 12.10.2007 passed by the Income Tax Appellate Tribunal, Madras “D” Bench, in I.T.A.Nos.1406,1493,1860 and 1955 /Mds/04.

Against the order of the Commissioner of Income Tax (Appeals)I, Coimbatore, dated 17/06/2004 in Appeal No 217/2003-2004 for the Assessment year 2001-2002 and against the order of the Commissioner of Income Tax (Appeals)I, Coimbatore dated 15/03/2004 in Appeal No. 67/2003-2004 far the Assessment Year 2000-2001.

Against the order of the Assistant Commissioner of Income Tax Circle-II, Erode, dated 19/09/2003 and made in P.A.No/GIR.No.AACCS9493 E/2CC SO12 for the Assessment Year 2001-2002 and against the order of the Assistant Commissioner of Income Tax Circle-II, Erode dated 31/03/2003 and P.A.No/GIR.No.2CC SO12 in far the Assessment Year 2000-2001.

For Appellant : Mr.M. Swaminathan
Sr. Standing Counsel for
Mrs.K.G.Usha Rani
Jr. Standing counsel (in all cases)

For Respondent : M/s.Sree Lakshmi Valli for
Mr. N. Muthukumar (in all cases)

COMMON JUDGMENT

(Judgment was delivered by R. MAHADEVAN, J.)

These tax case appeals have been filed by the appellant / Revenue, calling in question the correctness of the order dated 12.10.2007 passed by the Income Tax Appellate Tribunal, 'D' Bench, Chennai, in I.T.A.Nos.1406,1493,1860 and 1955/Mds/04, relating to the assessment years 2000-01 and 2001-02.

2.On 14.07.2009, these appeals were admitted by this Court on the following substantial question of law:-

> ' Whether in the facts and circumstances of the case, the Tribunal was right in deleting the disallowance of Rs.48,32,324/- claimed by the assessee under section 801?'

3. When the matters were taken up for consideration, the learned counsel for the appellant / Revenue brought to the notice of this court the Circular No.17/2019 dated 08.08.2019 issued by the Central Board Direct Taxes, 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). It is also submitted that the tax effect in these appeals is less than the threshold limit.

4. In the light of the aforesaid submissions made by the learned counsel for the appellant / Revenue, the present appeals, wherein, the tax effect is said to be less than the monetary limit imposed, are dismissed as withdrawn, keeping open the substantial question of law for determination in appropriate cases. No costs.

Sd/-
Assistant Registrar(CS III)

/True Copy//

Sub Assistant Registrar

msr

To

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

2. The Commissioner of Income Tax, Erode.

3. The Commissioner of Income Tax(Appeal)I
   Coimbatore.

4. The Assistant Commissioner of Income Tax
   circle -II, Erode.

+1cc to Mr.G. BASKAR, Advocate, S.R.No.64236
+1cc to Mr.M. Swaminathan, Advocate, S.R.No. 64554

Tax Case Appeal Nos.548 to 551 of 2009

SV(CO)
CT.03/01/2022