IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.12.2021

CORAM :

THE HON'BLE MR. JUSTICE R. MAHADEVAN

AND

THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

Tax Case (A) Nos. 982 and 983 of 2008

T.C. No. 982 of 2008:-

Commissioner of Income Tax
Chennai. ... Appellant

Vs.

Alpha Systems P Ltd
30 & 32, Ramana Residency
4th Cross, Bangalore – 560 038. ... Respondent

Tax Case filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "A" Bench, Chennai dated 30.11.2007 passed in I.T.A. No. 2323/Mds/2005.

For Appellant : Mr. T.Ravi Kumar
Senior Standing Counsel

For Respondent : Mr. S.Sridhar

T.C. No. 983 of 2008 :-

Commissioner of Income Tax
Chennai. ... Appellant

Vs.

Alpha Systems P Ltd
30 & 32, Ramana Residency
4th Cross, Bangalore – 560 038. ... Respondent

Tax Case filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "A" Bench, Chennai dated 30.11.2007 passed in Co105/Mds/07 in I.T.A. No. 2323/Mds/2005.

For Appellant : Mr. T.Ravi Kumar
Senior Standing Counsel

For Respondent : Mr. S.Sridhar

COMMON JUDGMENT

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

These tax case appeals have been filed by the appellant / Revenue, challenging the order dated 30.11.2007 passed by the Income Tax Appellate Tribunal, Bench 'A', Chennai, in I.T.A.No.2323/Mds/2005 and in Co105/Mds/07 in I.T.A.No.2323/Mds/2005, relating to the assessment year 1997-98.

2.By order dated 21.07.2008, this court admitted the aforesaid tax case appeals on the following substantial questions of law:

> "1. Whether on the facts and in the circumstances of the case, the Tribunal was right in considering the grounds of cross objection of the assessee without condoning the delay in filing the cross objection ?
>
> 2. Whether on the facts and circumstances of the case, the Tribunal was right in holding that the assessee had made full and true disclosure in the original return and reassessment proceedings under section 143(3) r/w 147 is not valid ?"

3.When these 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 are 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 questions of law for determination in appropriate cases. No costs.

[R.M.D., J.] **[M.S.Q., J.]**
14.12.2021

Internet : Yes
Index : Yes / No

Maya

To

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

2.The Commissioner of Income Tax
Chennai.

R. MAHADEVAN, J.

and

MOHAMMED SHAFFIQ, J.

Maya

Tax Case Nos. 982 and 983 of 2008

Dated : 14.12.2021