IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 19.02.2021

CORAM:
THE HON'BLE MR. JUSTICE M.DURAISWAMY
AND
THE HON'BLE MRS.JUSTICE T.V.THAMILSELVI

T.C.A.Nos.215 to 218 of 2012

Commissioner of Income Tax,
Chennai. ... Appellant in all TCAs

Vs.

R.Chandrakala ... Respondent in all TCAs

Appeals preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras, "D" Bench, dated 11.01.2012 in I.TA.Nos.1697 to 1700/Mds/2011, Assessment Year 2003-04, 2004-05, 2005-06 & 2006-07 against the order of the Commissioner of Income Tax (Appeals) VI, 121 Mahathma Gandhi Road, Chennai 600 034 dated 05.08.2011, 08.08.2011, 08.08.2011, 08.08.2011 in I.T.A. Nos. 84 to 87 for the Assessment year 2009-2010 respectively and against the order of the Income Tax Officer Ward 1(1) Chennai 600 034 dated 18.12.2009, 18.12.2009, 18.12.2009 & 18.12.2009, PAN/GIR No. AADPR5260Q District Ward/ Circle Business Ward (1) Status individual for the Assessment year 2003-2004 Respectively for the Assessment year 2003-2004, 2004-2005, 2005-2006, 2006-2007.

For Appellant : Mr.M.Swaminathan
(in all 4 TCAs) Senior Standing Counsel

For Respondent : Mr.Kaushik
(in all 4 TCAs) for Mr.S.Sridhar

COMMON JUDGMENT

(Judgment was delivered by M.DURAISWAMY, J.)

We have heard Mr.M.Swaminathan, learned Senior Standing Counsel for the appellant/Revenue and Mr.Kaushik, learned counsel for the respondent/assessee.

2.The appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961 (for short, the Act) are directed against the order dated 11.01.2012 made in I.TA.Nos.1697 to 1700/Mds/2011 on the file of the Income Tax Appellate Tribunal, Chennai, "D" Bench (for brevity, the Tribunal) for the Assessment Years 2003-04, 2004-05, 2005-06 & 2006-07.

3.The appeals were admitted on 11.09.2012 on the following substantial question of law:

> "Whether on the facts and circumstances of the case, the Tribunal was right in setting aside assessment order passed consequent to the direction of CIT (A) to assess the cost of construction proportionately for the relevant assessment year 2002-03 to 2006-07 during which the construction took place which was based on a report as found by the CIT (A) originally as well as the assessee's submissions?"

4.The learned Senior Standing Counsel for the appellant submits that the above appeals are not pursued by the Revenue on account of the Low Tax Effect in terms of Circular No.17/2019 dated 08.08.2019 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 these cases are less than the threshold limit.

5.In the light of the said submissions, the above Tax Case Appeals are dismissed as withdrawn on account of the Low Tax Effect. The substantial question of law framed is left open. In the event the tax effect in these cases 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 appeals to be heard and decided on merits. No costs.

-s/d-
Assistant Registrar(CS-IV)

True Copy

Sub-Assistant Registrar

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

2.The Commissioner of Income Tax (Appeals)VI
121, Mahathma Gandhi Road, Chennai 600 034.

3.The Commissioner of Income Tax, Chennai

4.The Income Tax Officer Ward 1(1), Chennai

+1 CC to Mr.Swaminathan, Advocate sr 10242.

T.C.A.Nos.215 to 218 of 2012

AD(CO)
SP(09/03/2021)