



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 25.06.2021

CORAM:

THE HON'BLE MR. JUSTICE M.DURAI SWAMY
AND
THE HON'BLE MRS. JUSTICE R. HEMALATHA

T.C.A.No.182 of 2015

The Commissioner of Income Tax,
Chennai.

... Appellant

v.

G. Gita

... Respondent

Appeal preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras, "C" Bench, dated 31.07.2014 in ITA.No.1142/Mds/2014 for the Assessment Year 2009-10, against the appellate order of the commissioner of Income Tax (Appeals)-II Chennai dated 28.2.2014 in ITA.No.529/2013-14 for the Assessment year 2009-10, against the Assessment order of the Deputy Commissioner of Income Tax company circle II (1). Chennai dated 20-12-2011 made in PAN/GIR No.AAGPQ2647F for the assessment year 2009-10.

For Appellant : Mr. Karthik Ranganathan,
Senior Standing Counsel

For Respondent : Mr. Ashokapathy
for M/s.Pass Associates

JUDGMENT

(Judgment was delivered by M. DURAI SWAMY, J.)

We have heard Mr. Karthik Ranganathan, learned Senior Standing Counsel for the appellant/Revenue and Mr.Ashokapathy, learned counsel for the respondent.

2. The appeal, filed by the Revenue under Section 260A of the Income Tax Act, 1961 (for short, the Act) is directed against the order dated 31.07.2014 made in ITA.No.1142/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai, "C" Bench (for brevity, the Tribunal) for the Assessment Year 2009-2010.

3. The appeal was admitted on the following substantial question of law:-

"Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in ignoring the revised return filed by the assessee in terms of Section 139(5) of the Income Tax Act?"



4. The learned Senior Standing Counsel appearing 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 08.08.2019 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 this case is less than the threshold limit.

5. In the light of the said submissions, the above Tax Case Appeal is dismissed as withdrawn on account of the Low Tax Effect.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 this case 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. No costs.

Sd/-

Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

gv

To

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

2.The commissioner of Income Tax (Appeals)-II, Chennai-34.

3.The Deputy Commissioner of Income Tax,
Company Circle - II (1),Chennai.

T.C.A.No.182 of 2015

RLD(CO)

B.VC(22.07.2021)