IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.08.2021

CORAM :

THE HON'BLE MR. JUSTICE T.S. SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE SATHI KUMAR SUKUMARA KURUP

T.C.A.Nos.955 to 958 of 2013

Commissioner of Income Tax,
Central Circle,
Chennai. ... Appellant in all appeals

Vs.

M/s.Sengamala Thayar Educational Trust,
No.1, Main Road,
Sundarakottai Post,
Mannargudi. ... Respondent in all appeals

Tax Case Appeals in T.C.A.Nos.955 to 958 of 2013 preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras, "C" Bench, dated 04.04.2013 in I.T.A.Nos.1813/Mds/2010, 1814/Mds/2010, 1815/Mds/2010 and 1816/Mds/2010, respectively for the Assessment Years 1999-2000, 2001-02, 2002-03 and 2003-04 respectively, as against the order dated 21.06.2010 of the Commissioner of Income Tax (Appeals) II in ITA No's.108/06-07, 51/04-05, 73/05-06 & 127/06-07 respectively, and as against the assessment order dated 28.03.2006, 30.03.2005, 29.03.2004 & 28.03.2006 respectively by the Joint Commissioner of Income Tax, Chennai.

For Appellant : Mr.T.R.Senthil Kumar
Senior Standing Counsel
and Mrs.K.G.Usha Rani
Standing Counsel
in all appeals

For Respondent : Mr.T.Vasudevan
in all appeals

C O M M O N   J U D G M E N T

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

We have heard Mr.T.R.Senthil Kumar, learned Senior Standing Counsel and Mrs.K.G.Usha Rani, learned Standing Counsel for the appellant/Revenue and Mr.T.Vasudevan, learned counsel for the respondent/assessee.

2.The above appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961 (for short, the Act), are directed against the order dated 04.04.2013 made in I.T.A.Nos.1813/Mds/2010, 1814/Mds/2010, 1815/Mds/2010 and 1816/Mds/2010, on the file of the Income Tax Appellate Tribunal, Madras, "C" Bench (for brevity, the Tribunal) for the Assessment Years 1999-2000, 2001-02, 2002-03 and 2003-04 respectively.

3.The above appeals were admitted on 13.02.2014 on the following substantial questions of law:

> "1.Whether on the facts and circumstances of the case, the Tribunal was right in holding that the application seeking for approval u/s.10(23C)(vi) filed before 13.07.2006 also have to be disposed off within 12 months from the end of the month in which the application was filed, while the Income Tax Act and Explanatory Laws (Amendment) Act, 2006 specifically made the condition applicable to the applications filed on or after 13.07.2006?
>
> 2.Whether on the facts and circumstances of the case, the Tribunal was right in holding that the approval u/s.10(23C)(vi) is deemed to have been granted in the case of the assessee when the application before DGIT has not been disposed off?"

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 is 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 questions of law framed are 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 above appeals to be heard and decided on merits. No costs.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1.The Income Tax Appellate Tribunal,
Madras, “C” Bench.

2.The Commissioner of Income Tax,
Central Circle,
Chennai.

3.The Commissioner of Income Tax Appeals-II,
Chennai-34.

4.The Joint Commissioner of Income Tax,
Chennai.

+1cc to Mr.T.R.Senthil Kumar, Sr.St.Counsel Sr No.42217

T.C.A.Nos.955 to 958 of 2013

SVI(CO)
PR (21/09/2021)