IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 27.06.2022

CORAM :

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

T.C.A.Nos.107, 108, 111, 1244, 1245 and 1248 of 2010

Commissioner of Income Tax
Central I

... Appellant in TCA.Nos.107, 108 and 111 of 2010

Commissioner of Income Tax - I,
Chennai.

... Appellant in TCA.Nos.1244, 1245 and 1248 of 2010

Versus

M/s. Milliennium Software Productions
(India) Pvt. Ltd.,
1, Kuppusamy Street, T Nagar,
Chennai - 600 017.

... Respondent in all TCAs

Appeals preferred under Section 260A of the Income Tax Act, 1961, against the common orders of the Income Tax Appellate Tribunal, "D" and “B” Bench, Chennai, dated 05.06.2009 and 30.04.2010 in I.T.A.Nos.1854, 1855 and 1858/Mds/2008 and I.T.A.Nos.345, 346 and 349 /Mds/2010.

For Appellants	:	Mr.Karthik Ranganathan Standing Counsel in all TCAs
For Respondent	:	Mr.R.Vijayaraghavan for M/s.Subbaraya Aiyar in all TCAs

COMMON JUDGMENT

(Judgment of the Court was delivered by R.MAHADEVAN, J.)

These tax case appeals have been filed by the appellant / Revenue, challenging the common orders of the Income Tax Appellate Tribunal, dated 05.06.2009 and 30.04.2010 in I.T.A.Nos.1854, 1855 and 1858/Mds/2008 and I.T.A.Nos.345, 346 and 349 /Mds/2010, relating to the assessment years 2002-03, 2003-04 and 2006-07.

2.By order dated 21.02.2011, this court admitted the aforesaid tax case appeals on the following substantial question of law:

"*Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the assessee was entitled to deduction under section 10A for the Assessment Year under consideration in respect of the old unit in No.1, Kuppusamy Street, T.Nagar, Chennai 17, which is not in the Software Technology Park, on the basis of the letter of approval dated 20.03.2001 issued by the Software*

Technology Park of India (STPI), Chennai for setting up a new undertaking at No.9, Krishna Iyer Street, Nungambakkam, Chennai?"

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 appeal 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.

(R.M.D., J.) (M.S.Q., J.)
27.06.2022

Internet : Yes
Index : Yes / No

R. MAHADEVAN, J.
and
MOHAMMED SHAFFIQ, J.

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To

1. The Income Tax Appellate Tribunal,
   Chennai, “D” Bench.

2. The Income Tax Appellate Tribunal,
   Chennai, “B” Bench.

3. Commissioner of Income Tax
   Central I.

4. Commissioner of Income Tax - I,
   Chennai.

5. The Assistant Commissioner of Income Tax,
   Central Circle 1 (4), Chennai.

6. The Commissioner of Income Tax (Appeals) - 1,
   Chennai.

T.C.A.Nos.107, 108, 111, 1244, 1245 and 1248 of 2010

27.06.2022