IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.02.2022

CORAM :

THE HON'BLE MR. JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

T.C.A.Nos.1389, 1390,1391,1392,1393 & 1394 of 2011

Commissioner of Income Tax-I
Tiruchirapalli ... Appellant in all T.C.As

Versus

J.Ramu ... Respondent in all T.C.As

Appeals preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai, “C” Bench, dated 30.10.2009 in I.TA.Nos.277, 278, 279, 280, 281 & 282/Mds/2009 for the assessment year 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, 2004-2005 respectively.

Against the order of the Commissioner of Income Tax (appeals), Tiruchirapalli dated 30/12/2008 and made in ITA.No.596-601/06-07 for the assessment year 1999-2000 to 2004-2005 against the order of the Income Tax officer, Ward III (I), Tiruchirapalli, dated 29/12/2006 and made in PAN/G.I.No.AFAPR6048G for the assessment year 1999-2000 to 2004-2005.

For Appellant in all T.C.As : Mrs.V.Pushpa, Junior Standing Counsel

For Respondent in all T.C.As : Mr.S.Sridhar

C O M M O N J U D G M E N T
(Judgment was delivered by R.MAHADEVAN, J.)

These tax case appeals have been filed by the appellant / Revenue, challenging the order dated 30.10.2009 passed by the Income Tax Appellate Tribunal, Bench 'C', Chennai, in I.T.A.Nos.277,278,279,280,281& 282/Mds/2009, relating to the assessment years 1999-2000, 2000-2001,2001-2002,2002-2003,2003-2004 and 2004-2005.

2.By order dated 21.02.2011, 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 Income Tax Appellate Tribunal was right in confirming that the order of the Commissioner of Income Tax (Appeals) computing the unexplained investment in money lending on the basis of the amounts for which the assessee had filed complaints before the Courts under the Negotiable Instruments Act for cheques issued by the debtors which got dishonoured? And
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> 2. Whether on the facts and circumstances of the case, the Income Tax appellate Tribunal was right in holding that there was no violation of Rule 46A by the Commissioner of Income Tax (Appeals) on the assumption that the entire material was sent to the Assessing Officer and without considering the specific instance of additional evidence in the matter of cases filed by the assessee's associates in respect of which the commissioner of Income Tax (Appeals) did not give any opportunity to the Assessing Officer to examine fresh evidence admitted by him?"

3.When the 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 this appeals are less than the threshold limit.

4.In the light of the aforesaid submissions made by the learned counsel for the appellant / Revenue, these 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.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

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To

1. Commissioner of Income Tax-I
   Tiruchirapalli

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

3. The Deputy Commissioner of Income Tax
   Larger Taxpayer Unit, Chennai.

4.The Commissioner of Income Tax (appeals),
  Tiruchirapalli.

5.The Income Tax Officer,
  Ward III (1),
  Tiruchirapalli.

T.C.A.Nos.1389, 1390,1391,
1392,1393 & 1394 of 2011

SSD(CO)
GN(02/03/2022)