IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 01.02.2022

CORAM :

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

Tax Case Appeal Nos. 542 to 545 of 2010

Commissioner of Income Tax
Chennai .. Appellant in all cases

Versus

D. Sathish Kumar .. Respondent in all cases

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the common order dated 28.08.2009 passed by the Income Tax Appellate Tribunal, Madras "D" Bench, in I.T.A.Nos.580 to 583/Mds/2009 for the Assessment years 2001-02, 2002-03, 2003-04 & 2004-05, against the order dated 22.03.2007 passed by the Commissioner of Income Tax Chennai-IV, Mahatma Gandhi Road, Chennai-600 034 in C.No.1321(4)/2004-05 vide Cr.I.No/P.A.No. ALTPS1575Q for the Assessment years 2001-02, 2002-03, 2003-04 & 2004-05 respectively.

For Appellant : Mr.J.Narayanasamy in all cases

For Respondent : Mr.R.Raghavan in all cases

JUDGMENT
(Judgment was delivered by R. MAHADEVAN, J.)

These tax case appeals have been filed by the appellant / Revenue, calling in question the correctness of the common order dated 28.08.2009 passed by the Income Tax Appellate Tribunal, 'D' Bench, Chennai, in I.T.A.Nos.580 to 583/Mds/2009, relating to the assessment years 2001-02 to 2004-05.

2.By order dated 12.07.2010, this court admitted the aforesaid tax case appeals on the following substantial question of law:

"(i) Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that the order of the CIT under section 263 is not sustainable in law?

(ii) Whether on the facts and circumstances of the case, the Tribunal was right in holding that deduction under Section 80HHC cannot be reduced bythe amount of deduction sought under Section 80IB?”

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 appeals 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 are 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 questions of law for determination in an appropriate cases. No costs.

Sd/-

Assistant Registrar (CS-VI)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Income Tax,
Chennai.

2.The Income Tax Appellate Tribunal,
Madras “D” Bench.

3.The Commissioner of Income Tax (Appeals)
Chennai.

+1cc to Mr.P.R.Renganath, Advocate SR. No.5919

TCA Nos. 542 to 545 of 2010

NRL (CO)
PR (23/02/2022)