IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.02.2022

CORAM :

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

T.C.A.Nos.216 to 219 of 2011

The Commissioner of Income Tax,
Pondicherry.
... Appellant in all TCAs

Versus

R.V.Ravi Kumar
... Respondent in all TCAs

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the common order dated 25.05.2007 passed by the Income Tax Appellate Tribunal, Chennai “C” Bench, in I.T.A.Nos.2027, 2028, 2029/Mds/2005 and 2837/Mds/2004.

As against the order of the Commissioner of Income Tax, Appeals-1, Chennai 600 034. made in ITA 127/04-05 dated 13/09/2004 and ITA Nos.40,41, & 42/2005-2006 dated 26/07/2005 as against the order the Assistant Commissioner of Income Tax Central Circle IV(3), Chennai. In P.A.NO/ G.I NO. ACZPR4932 K/709-R in dated 24/03/2005, 24/03/2005, 30/03/2004 and 24/03/2005 for me Assessment year 1999-2000,2000-01, 2001-2002 and 2002-03 respectively.

For Appellant : Mr. J. Narayanasamy
Senior Standing Counsel (in all TCAs)

For Respondent : Mr. R.Sivaraman (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 order dated 25.05.2007 passed by the Income Tax Appellate Tribunal, 'C' Bench, Chennai, in I.T.A.Nos.2027, 2028, 2029/Mds/2005 and 2837/Mds/2004, relating to the respective assessment years 1999-2000, 2000-01, 2002-03 and 2001-02.

2.By order dated 22.08.2011, this court admitted the aforesaid tax case appeals on the following substantial questions of law:

(i) Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in deleting the addition of excessive Agricultural Income, on the presumption that the Assessing Officer had assessed these amounts under Section 68 of the Income Tax Act, 1961, when factually the Assessing Officer had not even referred to Section 68 at all in the assessment made?

(ii) Whether the finding of the Tribunal that there is no iota of evidence that the assessee has invested the agricultural income anywhere is correct especially when the Receipt & Payment Account, Balance Sheet, Capital accounts filed along with the return show that the assessee had taken credit for exclusive agricultural income for many investments made in these assessment?

(iii) Whether the excessive Agricultural income returned by the assessee is really the income from other source or not?

(iv) Whether the Tribunal was proper in dismissing the M.P.Nos.98,99 & 101/Mds/2008 in ITA 2873/Mds/2004 dated 20.06.2008 when this was a mistake apparent from the records?"

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 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 questions of law for determination in appropriate cases. No costs.

Sd/-
Assistant Registrar(CS IX)

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Sub Assistant Registrar

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To

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

2. The Commissioner of Income Tax,
   Appeals-1, Chennai 600 034.

3. The Assistant Commissioner of Income Tax
   Central Circle IV(3), Chennai.

T.C.A.Nos.216 to 219 of 2011

SPD(CO)
CT 25/02/2021