IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.10.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAVANAN

T.C.A.Nos.65 & 66 of 2023

Commissioner of Income Tax Central Circle – 1, Coimbatore.	..	Appellant in both T.C.As

Vs.

Senthil Papain & Food Products Pvt. Ltd. 107-A, Sengupta Road Ramnagar, Coimbatore 641 009 PAN: AACCS 7187 B	..	Respondent in both T.C.As

Prayer in T.C.A.No.65 of 2023: Appeal filed under Section 260-A of the Income Tax Act, 1961, against the order of Income Tax Appellate Tribunal, "B" Bench, Chennai dated 28.09.2022 passed in I.T.A.No.467/CHNY/2012; and

Prayer in T.C.A.No.66 of 2023: Appeal filed under Section 260-A of the Income Tax Act, 1961, against the order of Income Tax Appellate Tribunal, "B" Bench, Chennai dated 28.09.2022 passed in I.T.A.No.465/CHNY/2012.

For the Appellant in both T.C.As	:	Mr.Karthik Ranganathan Senior Standing Counsel
For the Respondent in both T.C.As	:	Mr.A.S.Sriraman

COMMON JUDGMENT

(Order of the Court was made by R.SURESH KUMAR, J.)

These tax case appeals were admitted on 15.02.2023 by this Court on the following substantial question of law:-

> *"1. Whether on the facts and circumstances of the case the ITAT was right in deleting the additions made under Section 40(A)(2) without considering that the assessee has not produced any contemporaneous evidence or materials to prove that the payment made are reasonable and exclusively for the purpose of business?"*

2. It is submitted by the learned Senior Standing Counsel appearing for the appellant Revenue that these matters are covered under the Low Tax Effect as per the recent Circular dated 17.09.2024, in Circular No.9/2024.

3. Hence, these appeals stand dismissed, as covered under the low tax effect and the substantial question of law arising in these appeals is kept open to be decided at the later point of time. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)

15.10.2024

Neutral Citation:Yes/No

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R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

(drm)

T.C.A.Nos.65 & 66 of 2023

15.10.2024