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T.C.A.No.1152 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.10.2024

CORAM

**THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN**

Tax Case Appeal No.1152 of 2015

The Commissioner of Income Tax
Chennai.

... Appellant

Vs.

M/s.Altos Advisory Services Limited
29/20, Karpagambal Nagar, II Floor
Mylapore, Chennai 600 004.

... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai, dated 05.06.2012 made in ITA No.1091/Mds/2011.

For Appellant : Mr.T.Ravikumar
Senior Standing Counsel
For Respondent : Mr.A.S.Sriraman

J U D G M E N T

(Delivered by R.SURESH KUMAR, J.)

This Tax Case Appeal has been filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, by raising the following substantial questions of law:



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"(i) Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the disallowance made u/s.40(a)(ia) in respect of failure to deduct TDS on consultancy charges for the AY 2005-06 is not proper?

(ii) Is not the finding of the Tribunal bad since the word 'payavle' includes the word 'paid' for the purpose of Sec.40(a)(ia)?"

2. It is brought to our notice by the learned Standing Counsel for the appellant Revenue that in the instant case, the tax effect is said to be less than the monetary limit imposed and therefore, the appeal filed by the Revenue can be disposed of, keeping the substantial questions of law raised in this appeal open for adjudication at a later point of time.

3. Recording the said submission, this Tax Case Appeal is dismissed for low tax effect, keeping open the substantial questions of law for adjudication at appropriate stage. No costs.

(R.S.K.,J.) (C.S.N.,J.)
01.10.2024

NCS : Yes/No
Index : Yes/No
KST



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To

The Income Tax Appellate Tribunal
'D' Bench, Chennai.



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R.SURESH KUMAR, J.

AND

C.SARAVANAN, J.

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