IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 13.08.2024**

**CORAM**

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

**Tax Case Appeal No.165 of 2015**

The Commissioner of Income Tax
Chennai. ... Appellant

Vs.

M/s.Turbo Energy Ltd
Stone Acre No.67,
Chamiers Road, Chennai-28. ... 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 17.12.2012 made in I.T.A.No.164/Mds/2012.

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For Appellant : Mrs.V.Pushpa
Senior Standing Counsel

For Respondent : Mr.R.Venkatanarayanan
for M/s.Subbaraya Aiyer Padmanabhan

**JUDGMENT**
(Delivered by R.SURESH KUMAR, J.)

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

**R.SURESH KUMAR, J.**

**AND**
**C.SARAVANAN, J.**

KST

be disposed of, keeping the substantial questions of law raised in this appeal open for adjudication at a later point of time,

2. 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.)**
**13.08.2024**

NCS : Yes/No
Index : Yes/No
KST

To

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

**T.C.A.No.165 of 2015**