IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.09.2024

CORAM

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

Tax Case Appeal No.569 of 2015

The Commissioner of Income Tax Chennai.	...	Appellant

Vs.

S.Sivakumar	...	Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai, dated 04.04.2014 made in ITA No.1719/Mds/2013.

For Appellant	:	Mr.S.Rajesh for Mr.J.Narayanaswamy Senior Standing Counsel
For Respondent	:	No appearance

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.)
03.09.2024

NCS : Yes/No
Index : Yes/No
KST

To

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

T.C.A.No.569 of 2015