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.No.83 of 2024

Principal Commissioner of Income Tax
Ward 2(5), Erode. .. Appellant

Vs.

T.Senthil .. Respondent

Prayer: Appeal filed under Section 260-A of the Income Tax Act, 1961, against the order of Income Tax Appellate Tribunal "C" Bench, Chennai dated 09.06.2023 passed in I.T.A.No.1631/CHNY/2018.

For the Appellant : Mr.Karthik Ranganathan
Senior Standing Counsel

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

The present tax case appeal was admitted on 04.06.2024 by this Court on the following substantial question of law:-

> *"1. Whether in the facts and circumstances of the case and in law, the learned ITAT was justified in holding that a valid revised return can be filed on a return u/s 153A which ought to be considered by the Assessing Officer?"*

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

3. Hence, this appeal stands dismissed, as covered under the low tax effect and the substantial question of law arising in this appeal 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.No.83 of 2024

15.10.2024