IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.10.2024

CORAM

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

Tax Case Appeal No.152 of 2024

The Principal Commissioner of Income Tax-I
Chennai. .... Appellant

Vs.

Dr.Hisamuddin Papa .... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, 'A' Bench Chennai, dated 29.03.2023 made in I.T.A.No.787/Chny/2022.

For Appellant : Mr.T.Ravikumar
Senior Standing Counsel

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, Chennai by raising the following substantial questions of law:

"(i) Whether on the facts and in the circumstances of the case the Tribunal was justified in allowing the claim of the Assessee that it was an agricultural land even though the assessee failed to produce evidences to show that he had performed agricultural operations on the land and no agricultural income was disclosed in the returns filed?

(ii) Is not the reasoning and finding of the Tribunal bad especially when no agricultural operations were done by the assessee and the land in question was sold to a Developer who sold the same to the third parties for construction of a residential housing project?

2. It is brought to our notice by the learned Standing Counsel for the appellant Revenue that in the instant case, as per the CBDT's Circular No.9 of 2024 dated 17.09.2024 the tax effect is said to be less than the monetary limit imposed and therefore, the appeal can be disposed of, keeping the substantial questions of law raised in this appeal open for adjudication at a later point of time.

3. It is further submitted by the learned Standing Counsel that to an e-mail communication dated 04.10.2024 requesting instructions as to whether this case is covered under low tax effect, the reply given by the Revenue is in

the affirmative. Therefore, based on such instructions from the Revenue, the learned Standing Counsel submits that this appeal can be disposed of.

4. Recording the aforesaid submission made by the learned Standing Counsel for the appellant Revenue, 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.)**
19.10.2024

NCS : Yes/No
Index : Yes/No
KST

To

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

R.SURESH KUMAR, J.

AND
C.SARAVANAN, J.

KST

T.C.A.No.152 of 2024

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