IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2025

CORAM

THE HONOURABLE MR.JUSTICE **S.S.SUNDAR**
and
THE NONOURABLE MR.JUSTICE **C.SARAVANAN**

T.C. Nos.870 & 871 of 2005

Commissioner of Income Tax
Chennai - III .. Appellant

Vs.

M/s.Soundarrajan & Company Pvt. Ltd.
Chennai 600 034 .. Respondent

* * *

Prayer : Tax Case filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai Bench 'B' dated 30.04.2003 in M.P. No.77(Mds)/2002 in ITA Nos.1059(Mds)/2000 & 581(Mds)/01 .

* * *

For Appellant : Mr.J.Narayanasamy
Sr. Standing Counsel

For Respondent : Left in both the appeals

COMMON JUDGMENT

(delivered by S.S.SUNDAR, J.)

The above tax cases have been admitted on the following substantial questions of law:

> *"1.Whether on the facts and in the circumstances of the case that Income Tax Appellate Tribunal was right in passing an order u/s 254(2), reviewing the entire appellate order whereas the scope of this Section is limited to rectifying mistakes apparent from the record?*
>
> *2. Whether on the facts and in the circumstances of the case that Income Tax Appellate Tribunal was right in adjudicating debtable questions of law and fact in order u/s 254(2)?*
>
> *3. Whether on the facts and in the circumstances of the case that the Income Tax Appellate Tribunal was right in holding that the claim of bad debts could be allowed in respect of amounts written off in the year of claim though the income representing the amounts were not offered as income for the relevant previous years in accordance with the provisions of the Act; but only shown, incorrectly, as the income of the year of write off?*

2. Learned senior standing counsel appearing for the appellant in both

the appeals submitted that the amount involved in the present appeals is below the monetary limit as per the circulars issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes in Circular No. 5/2024 and 09/2024 dated 15.03.2024 and 17.09.2024 respectively.

3. In view of the aforesaid submissions made by the learned senior standing counsel for the appellant, these appeals are dismissed as withdrawn. However, the substantital questions of law are left open. No costs.

[S.S.S.R., J.] [C.S.N., J.]
25.02.2025

Asr
Index : Yes/No
Speaking/Non-speaking order
Neutral Citation : Yes/No

S.S.SUNDAR, J.
and
C.SARAVANAN, J.

Asr

T.C. Nos.870 & 871 of 2005

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