IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

T.C.A.No.425 of 2013

The Commissioner of Income Tax,
Chennai.

… Appellant/Respondent

Vs.

M/s Sterlite Industries (India) Ltd.,
No.1, Sai Flats, No.55, Pillaiyar Koil
Street, Kanagam, Tharamani,
Chennai 600 113.

… Respondent/Appellant

Prayer:

Tax Case Appeal is filed under Section 260-A of the Income Tax Act, 1961, against the order of Income Tax Appellate Tribunal, Madras, "D" Bench, Chennai, dated 25.11.2011 passed in I.T.A.No.917/Mds/2011.

For Appellant: Mr.Prabhu Mukund Arunkumar
Sr.Standing Counsel

For Respondent: Mr.G.Baskar

JUDGMENT

This Tax Case Appeal has been filed by the Department challenging the order passed by the Income Tax Appellate Tribunal dated 25.11.2011.

2. A memo has been filed by the respondent stating that the tax effect in the appeal is less than the limit prescribed under the Circular No.17/2019, dated 08.08.2019, namely, Rs.1,00,00,000/- and therefore, the appeal is not maintainable.

3.Earlier, when the matter was taken up for consideration, the learned Senior Standing Counsel appearing on behalf of the Income Tax Department sought time to get instructions. This Court, after considering the memo stating that the revenue stake in the appeal is Rs.74,77,656/-, adjourned the matter for four weeks to enable the appellant/Revenue to get appropriate instructions in the matter. This order was passed on 21.12.2020. Despite the matter being adjourned on several occasions, for the past five years, the learned counsel was unable to get instruction from the Department. In the meanwhile, the Government has issued a new Circular superseding the earlier Circular by which the monetary limit has been increased to Rs.2 crores. As per the subsequent Circular No.9/2024, dated 15.03.2024, the Central Board of Direct Taxes has increased the prescribed limit from Rs.1 crore to Rs.2 crores.

4. Mr.Prabhu Mukund Arunkumar, learned Senior Standing Counsel appearing for the Department states that substantial question of law involved in

this matter is to be left open to be decided in an appropriate case and without prejudice to the rights of the Department, the appeal may be disposed of in terms of the circular cited above.

5. Recording the above submission, this Tax Case Appeal stands disposed of. No costs.

(G.JAYACHANDRAN, J.) **(SHAMIM AHMED, J.)**

04.03.2026

Internet:Yes/no
Neutral Citation:Yes/No
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Dr.G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.
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