

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE : 29.06.2015

CORAM

THE HONOURABLE MR. JUSTICE R.SUDHAKAR
AND
THE HONOURABLE MS. JUSTICE K.B.K.VASUKI

T.C.A. NOS. 251 & 810 OF 2013

Commissioner of Income Tax
Central Circle III
Chennai.

.. Appellant in TCA 251/13

Commissioner of Income Tax
Central Circle III, Coimbatore.

...Appellant in TCA 810 of 2013

- Vs -

M/s.Devaraj & Others
688, Trunk Road
Poonamallee
Chennai 600 056.

.. Respondents in both the appeals

T.C.A. No.251 of 2013 filed under Section 260-A of the Income Tax Act against the order dated 9.3.2012 passed by the Income Tax Appellate Tribunal, 'A' Bench, Chennai, made in M.A. No.1/Mds/2012 in IT (SS) No.82/Mds/2006.

T.C.A. No.810 of 2013 filed under Section 260-A of the Income Tax Act against the order dated 26.3.2013 passed by the Income Tax Appellate Tribunal, 'A' Bench, Chennai, made in M.P. No.31/Mds/2012 in IT (SS) No.82/Mds/2006.

Both Appeals filed against the Order of the Income Tax Appellate Tribunal, 'A' Bench, Chennai dated 21.09.2011 made in IT(SS)A No.82 (Mds)/2006 against the Order of the Assistant Commissioner of Income Tax, Central Circle-I, Coimbatore dated 27.03.2006 made in PAN/G.I.R No.D-601 for the block period 1.4.86 to 13.2.96.

For Appellant : Mr. T.R.Senthilkumar

For Respondents: Mr. S.Sridhar

COMMON JUDGMENT

(DELIVERED BY R.SUDHAKAR, J.)

Aggrieved by the orders of the Tribunal in allowing the miscellaneous applications filed by the assessee, the appellant/Revenue is before this Court by filing the present appeals.

2. Though this Court, vide order dated 28.1.2014 admitted T.C.A. No.810/2013, by framing substantial questions of law, it is now brought to the notice of this Court by the learned counsel appearing for the parties that as against the final order of the Tribunal, appeal has been filed in T.C.A. No.114/2015 and, therefore, these two appeals, which are filed against the orders in the miscellaneous applications, may be dismissed.

3. In view of the said statement made by the learned counsel on either side, this Court, while recording the said statement, these appeals are dismissed as infructuous. However, in the circumstances of the case, there shall be no order as to costs.

Sd/-
Assistant Registrar

True Copy

Sub Assistant Registrar

GLN

To

1.The Commissioner of Income Tax
Central Circle III
Chennai.

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

3.The Assistant Commissioner of Income Tax,
Central Circle I, Coimbatore.

2 cc to Mr.T.R.Senthilkumar , Advocate Sr.No.32145

T.C.A. NOS. 251 & 810 OF 2013

nm(co)
pmk.15.7.2015

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