IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 26.07.2016

CORAM

THE HONOURABLE MR. JUSTICE S.MANIKUMAR
and
THE HONOURABLE MR. JUSTICE D.KRISHNAKUMAR

Tax Case (Appeal) Nos.1183 and 1184 of 2007

M/s.R.S.R.Shanmugaraja .. Appellant in both the above Appeals

Vs.

The Income Tax Officer,
Ward I (1),
Kumbakonam. .. Respondent in both the above Appeals

PRAYER: Appeal in TCA No.1183 of 2007 filed under Section 260A of the Income Tax Act 1961 against the order of the Income Tax Appellate Tribunal, Bench "D", Chennai in I.T.A.No.2900/MDS/2005 for the Assessment Year 1996-97, dated 23.02.2007.

Appeal in TCA No.1184 of 2007 filed under Section 260A of the Income Tax Act 1961 against the order of the Income Tax Appellate Tribunal, Bench "D", Chennai in I.T.A.No.511/MDS/2006 for the Assessment Year 1998-99, dated 23.02.2007

* * *

For Appellant : Mr.A.S.Sri Raman
for Mr.S.Sridhar

For Respondent : Mr.J.Narayanasamy
Senior Standing Counsel for
Income Tax Department

JUDGMENT

(Judgment of the Court was delivered by S.MANIKUMAR, J)

These Appeals have been filed by the assessee against the common order of the Income Tax Appellate Tribunal, Bench "D", Chennai, passed in I.T.A.No.2900/MDS/2005 for the Assessment Year 1996-97, and I.T.A.No.511/MDS/2006 for the Assessment Year 1998-99, respectively, dated 23.02.2007.

2. The substantial questions of law raised in the both Appeals are as follows:-

> "1. Whether the Tribunal is correct in law in not considering and in the process rejecting the additional evidences filed in the form of returns of incoem and computation statements filed by the members of the erstwhile HUF in the earlier assessment years immediately after the death of Kartha even though the additional evidences were placed on record along with the written submissions before the pronouncement of the impugned order?

2. Whether the Tribunal is correct in law in rejecting the claim of status as against the status of HUF in the light of the assessments framed independently by the department in the earlier Assessment Years after the death of Kartha?

3. Whether the Tribunal is correct in law in concluding that there was no partition in terms of section 171 of the Act even though there was a claim to the said effect in the assessment proceedings relating to the Assessment Years and there was clack of investigation and findings by the respondent?

4. Whether the Tribunal is right in law in holding that there was no partition without examination of facts while sustaining the assessments in the status of HUF by citing the decision of the Apex Court rendered in Addl. Commissioner of Income Tax v. Maharani Raj Laxmi Devi reported in 224 ITR 582(SC) and in the process brushing aside the decision of the

Supreme Court rendered in Meera & Co., vs. CIT reported in (1997) 224 ITR 635?

3. On this day, when the matter came up for hearing, Mr.A.S.Sriraman, learned counsel, on behalf of Mr.S.Sridhar, learned counsel for the appellant, on record, submitted that he may be permitted to withdraw these Appeals. He has also made an endorsement to that effect.

4. Recording the above submission and the endorsement made, these Appeals are dismissed as withdrawn. No order as to costs.

(S.M.K., J.) (D.K.K., J.)
26.07.2016

Index : Yes / No

Internet : Yes / No.
asvm

To
The Income Tax Officer,
Ward I (1),
Kumbakonam.

<u>S.MANIKUMAR, J</u>
<u>AND</u>
<u>D.KRISHNAKUMAR, J</u>

(asvm)

T.C.(A).Nos.1183 and 1184 of 2007

26.07.2016