IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 14.06.2016

C O R A M

The Honourable Mr.Justice S.Manikumar

and

The Honourable Mr.Justice D.Krishnakumar

Tax Case Appeal Nos.781 and 782 of 2009

The Commissioner of Income Tax,
Salem ... Appellant in both TCAs

Vs

M/s.Shri K.R.Appavoo ... Respondent in both TCAs

Prayer in TCA No.781/09: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 23.02.2007 in ITA No.798/Mds/2004. (Assessment Year 1997-98).

Prayer in TCA No.782/09: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 23.02.2007 in ITA No.799/Mds/2004 (Assessment Year 1998-99) preferred against order of the Commissioner of Income Tax (Appeals) Salem, made in ITA.No.154/2002-03, & 155/2002-03 dated 01.10.2003 and against the order of the Deputy commissioner of Income Tax, Circle(II) Salem-636 007 made in PAN/GIR.No.2DPM0027 dated 28.03.2002 for the Assessment year 1997-1998 and 1998-1999 respectively.

For appellant in both TCAs : Mr.J.Narayanasamy
Sr. Standing Counsel
for Income Tax.

For respondents in both TCAs : Mr.N.Quadir Hoseyn

C O M M O N   J U D G M E N T

(Judgment of the Court was made by S.Manikumar,J)

These Appeals have been filed against the orders of the Income Tax Appellate Tribunal, 'D' Bench, Madras, dated 23.02.2007 for the assessment years 1997-98 and 1998-99.

2. The substantial question of law raised in the instant appeals is:-

> “Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in law in deleting the additions made towards income from unexplained sources, even through the assessee has no books of accounts or other records to prove the real income under Section 44AE of the Income Tax Act, 1961?”

3. Mr.J.Narayanasamy, learned Senior Standing Counsel for Income Tax submitted that the tax implication in the instant appeals is less than the ceiling limit fixed by the Circular bearing No.21 of 2015, dated 10.12.2015. He further submitted that as per the Circular, Tax Case Appeals have been instructed to be withdrawn, subject to the matters covered under the circular.

4. Placing on record the above submissions, while dismissing the Tax Case Appeal Nos.781 and 782 of 2009, as withdrawn, substantial question of law raised is left open. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1.The Income Tax Appellate Tribunal
Madras D bench Chennai

2.The Commissioner of Income Tax(Appeals) Salem

3.The Deputy Commissioner of Income Tax Circle-II
Salem 636 007

+1 cc to Mr.J.Narayanasamy Advocate sr.32717
+1 cc to Mr.N.Quadir Hoseyn Advocate sr.32678

aa19/07/2016