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.852 to 856 of 2008

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

Vs

1. P.Vimalan ... Respondent in TCA Nos.852 to 853/08

2. P.Nithilan ... Respondent in TCA Nos.854 & 855/08

Prayer in TCA No.852/08: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 13.10.2006 in ITA No.650/Mds/01 (Assessment Year 1989-90).

Prayer in TCA No.853/08: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 13.10.2006 in ITA No.1171/Mds/01 (Assessment Year 1990-91).

Prayer in TCA No.854/08: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 13.10.2006 in ITA No.1172/Mds/01 (Assessment Year 1991-92).

Prayer in TCA No.855/08: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 13.10.2006 in ITA No.1173/Mds/01 (Assessment Year 1989-90).

Prayer in TCA No.856/08: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 13.10.2006 in ITA No.1174/Mds/01 (Assessment Year 1990-91).

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

For respondents in all 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 13.10.2006 for the assessment years 1989-90, 1990-91 and 1991-92 in respect of the 1st appellant and for the assessment years 1989-190 and 1990-91 in respect of the 2nd appellant.

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

> "Whether on the facts and in the circumstances of the case, the Tribunal is right in holding that the reopening of the assessment for the assessment year 1991-92 is not proper?"

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 He further submitted that as per the Circular, Tax Case Appeals have been instructed to be withdrawn, subject to the matters covered under the circular.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.852 to 856 of 2008, as withdrawn, substantial question of law raised is left open. No costs.

(S.M.K.,J) (D.K.K.,J)
14.06.2016

ars.

Index: yes/No
website: Yes/No.

S.MANIKUMAR,J

a n d

D.KRISHNAKUMAR,J

ars

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14.06.2016