

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 08/08/2016

C O R A M

The Honourable Mr.Justice S.Manikumar
and
The Honourable Mr.Justice D.Krishnakumar

Tax Case Appeal No.951 of 2013

Commissioner of Income-Tax,
Chennai

.... Appellant /Respondent

Vs

1.J.Santhi (deceased)

2.Jagannathan

3.Balaji

4.Srinivasan Respondents/Appellant

(Legal Representatives of
deceased J.Santhi)

[RR2 to 4 brought on record as the
LRS of the deceased first
respondent vide order dated 08/08/2016 made
in CMP No.12819/2016).

Prayer: Tax Case Appeal filed under Section 260A of the Income
Tax Act, 1961 against the orders of the Income Tax Appellate
Tribunal, Madras 'C' Bench dated 03/05/2013 made in MP
No.29/Mds/2013 in ITA No.1377/Mds/2012 against the order dated
26/03/12 & Commissioner of Income Tax (Appeals)-IX Chennai
against the assessment Year 2007-08.

For appellant : Mr.S.Rajesh
Standing Counsel for IT Department

For respondents : Mr.U.Gowrishankar
for Mr.S.Lokaiah

JUDGMENT

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

Instant Tax Case Appeal has been filed against the order
dated 03.05.2013 made in MP No.29/Mds/2013 in ITA

No./377/Mds/2012, on the file of the Income Tax Appellate Tribunal, Madras 'C' Bench.

2. Substantial question of law now raised in the instant Tax Case Appeal has already been dealt with, in a common order dated 21.06.2016 made in T.C.A.Nos.952 to 954 of 2013, after considering the statutory provisions and discussions. We have answered the substantial question of law against the revenue and accordingly dismissed Tax Case Appeal Nos.952 to 954 of 2013. The facts and circumstances of the case on hand are similar and therefore, the common order dated 21.06.2016 made in T.C.A.Nos.952 to 954 of 2013 is applied to the case on hand.

Accordingly, the instant Tax Case Appeal is dismissed. However, there shall be no order as to cost.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

To

- 1.The Commissioner of Income Tax(Appeals)-IX,
Chennai-34.
- 2.The Commissioner of Income Tax Appellate Tribunal,
Madras 'C' Bench, Chennai-34.
- 3.The Assistant Registrar,
The Income Tax Appellant Tribunal,
Rajaji Bhavan, III Floor,
Besant Nagar, Chennai-90.

+lcc to Mr.S.Lokaiah, Advocate Sr.45164
+lcc to Mr.J.Narayanasamy, Advocate sr.45620

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rj[co]
srg 26/09/2016