IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 15.04.2016

Coram:

The Hon'ble Mr.Justice V.RAMASUBRAMANIAN
AND
The Hon'ble Mr.Justice M.V.MURALIDARAN

Tax Case Appeal Nos. 260 to 263 of 2016
and
C.M.P.Nos.5540 to 5542 of 2016

Commissioner of Income Tax,
Central Circle,
108, Nungambakkam High Road,
Chennai - 600 034. .. Appellant /Respondent

Vs.

Shri.K.Sivakumar .. Respondent /Appellant

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'C' Bench, Chennai dated 05.02.2015 in ITA No.1071, 1072, 1073 & 1090/Mds/2014.

For Appellant .. Mr.T.R.Senthilkumar

ORDER

Order of the Court was made by V.Ramasubramanian, J)

The Revenue has come up with the above appeals raising the following substantial questions of law:

> "1. Whether on the facts and circumstances of the case the Appellate Tribunal was right in quashing the assessment made u/s 153A, as there are no seized materials to make fresh assessments?
>
> 2. Whether on the facts and circumstances of the case, the Appellate Tribunal is correct in not appreciating that the new Search Assessment procedure u/s. 153A of the Act wherrein the "total income" is to be determined whereas in the old search assessment procedure the "undisclosed income" is to be determined?

3. Whether in the facts and circumstances of the case Tribunal is correct in holding that any assessment u/s 153A can be done only based on incriminating material ignoring the non-abstante Clause which excludes reopening under section 147?"

2. We have heard Mr.T.R.Senthilkumar, learned Standing Counsel appearing for the Department.

3. The Tax implication of these appeals is less than the ceiling limit fixed by the Circular bearing No.21 of 2015 dated 10.12.2015. Therefore, these Tax Case Appeals are dismissed as withdrawn. The substantial questions of law are left unanswered. No costs.

Sd/-
Assistant Registrar(AS)

//True Copy//

Sub Assistant Registrar

To

1.The Chair Person,
The Income Tax Appellate,
Tribunal Chennai C Bench,
Chennai.

2.The Commissioner of Income Tax
Central II,
Chennai 600 034.

3.The Deputy Commissioner of Income Tax,
Central Circle IV(1),
Chennai-34.

TCA.Nos. 260 to 263 of 2016

vsn(CO)
srg(26/04/2016)