IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 14.11.2016

CORAM:

THE HON'BLE MR.JUSTICE NOOTY.RAMAMOHANA RAO
AND
THE HON'BLE DR.JUSTICE ANITA SUMANTH

Tax Case Appeal Nos.780 to 783 of 2016

M/s. Ideal Garden Complex (P) Ltd.,
7/54, Junction Main Road,
Five Roads, Salem - 636 004. ... Appellant in all TCAs

Versus

The Assistant Commissioner of
Income Tax,
Company Circle, Salem. ... Respondent in all TCAs

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 08.08.2014 in ITA Nos.634/Mds/2014, 635/Mds/2014, 636/Mds/2014, and 637/Mds/2014 for the Assessment Years 2002-03, 2003-04, 2004-05 and 2005-06, against the Order of the Commissioner of Income Tax(A), Salem dated 26.12.2013 made in I.T.A.No.180/2010-11 (In TCA.780 of 2016), I.T.A.No.181/2010-11 (In TCA.781 of 2016), I.T.A.No. 182/2010-11 (In TCA.782 of 2016), I.T.A.No.183/2010-11 (In TCA. 783 of 2016) respectively, arising out of the Order of the Assistant Commissioner of Income Tax, Company Circle, Salem dated 28.12.2010, made in PAN/GIR.No.AAACI4670H/1DCI0001.

For Appellant in all TCAs : Mr.Venkat Narayanan for M/s.Subbaraya Aiyar

COMMON JUDGMENT
(Delivered by NOOTY.RAMAMOHANA RAO., J)

These four Tax Case Appeals are preferred by the Assessee under Section 260-A of the Income Tax Act, 1961, aggrieved by the common order passed by the Income Tax Appellate Tribunal 'B' Bench, Chennai, dated 08.08.2014 in ITA Nos.634/Mds/2014, 635/Mds/2014, 636/Mds/2014, and 637/Mds/2014 for the Assessment Years 2002-03, 2003-04, 2004-05 and 2005-06.

2. The Assessee has raised the following two substantial questions of law for determination in these Tax Case Appeals:-

(i) Whether on the facts and circumstances of the case the Tribunal was justified in upholding the reassessment?

(ii) Whether on the facts and circumstances of the case, the Tribunal was justified in upholding the assessment of the income received by the appellant by sub-leasing of already leased out property as Income from House Property and not Income from Business?

3. Heard Mr.Venkat Narayanan, learned Counsel for the Appellant.

4. In view of the order proposed to be passed by us now, it may not be really relevant or necessary to deal with the fact situation. In paragraph 6 of the orders passed by the Tribunal, it had noticed that for the Assessment Years 1992-93 to 1997-98, when the Assessee has called in question the correctness of the view taken by the Tribunal, a Division Bench of this Court by its Judgment dated 20.09.2011, dismissed the appeals preferred by the Assessee and allowed the appeal preferred by the Revenue and answered the question in favour of the Revenue. When the Assessee carried the matter further by preferring an appeal to the Supreme Court, the Supreme Court by its order dated 9.4.2015 dismissed the SLP No.19013-19018 of 2012. The Review Application moved therein by the Assessee was also dismissed by the Supreme Court in Review Petition (C) Nos. 1531-1536 of 2015, on 23.07.2015.

5. We are, therefore, of the view that these appeals are a redundant exercise indulged in by the Assessee as this Court has already answered these very questions against the assessee and in favour of the Revenue and hence all the four Tax Case Appeals fail and they are dismissed at the admission stage itself.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To

1.The Assistant Registrar,
Income Tax Appellate Tribunal,
Madras 'B' Bench, Chennai.

2.The Commissioner of Income Tax(A)
No.3, Gandhi Road, Salem 07.

3.The Assistant Commissioner of Income Tax,
Company Circle, Salem.

+1cc to Mr.Subbaraya Aiyar, Advocate, S.R.No.65769
+3cc's to M/s.Subbaraya Aiyar Padmanabhan, Advocate,
S.R.Nos.65786, 65771 & 65770 (19.01.2017)

T.C.A.Nos.780 to 783 of 2016

EV(CO)
CA(16/12/2016)