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.833 to 835 of 2010

The Director of Income Tax,
EXEMPTION II,
Chennai. ...Appellant in all TCAs

Vs

The Institute of Development Education,
160, Peters Road, 1st Floor,
Royapettah, Chennai - 14. ...Respondent in all TCAs

Prayer in TCA No.833/10: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai dated 11.03.2010 in ITA No.1236/Mds/09 (Assessment Year 1999-2000).

Prayer in TCA No.834/10: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai dated 11.03.2010 in ITA No.1237/Mds/09 (Assessment Year 2000-01).

Prayer in TCA No.835/10: Appeal filed against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai dated 11.03.2010 in ITA No.1238/Mds/09 (Assessment Year 2001-02) against the order of the Commissioner of Income Tax (Appeals)-XII- Chennai, order dated 27.03.2009 made in ITA NOs.592 to 594/07-08 and against the order of the Assistant Director of Income Tax (Exemptions)-II, Chennai, order dated 28.12.2007, 31.12.2007 and 31.12.2007, respectively made in PAN/GI/No.AAATT0470H/2648-I, Assessment year in 1999-2000, 2000-2001 and 2001-2002.

For appellant in all TCAs	:	Mr.J.Narayanasamy Sr. Standing Counsel for Income Tax.
For respondent in all TCAs	:	No appearance

COMMON JUDGMENT

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

These Appeals have been filed against the orders of the Income Tax Appellate Tribunal, 'C' Bench, Madras, dated 11.03.2010 for the assessment years 1999-2000, 2000-01 and 2001-02.

2. The substantial questions of law raised in the instant appeals are:-

> "1. Whether on the facts and circumstances of the case, the Tribunal is right in dismissing the appeal without deciding whether the assessee can file different form 10 for different purposes and amounts separately for the same assessment year?
>
> 2. Whether on the facts and circumstances of the case, the Tribunal is right in deciding that that A.O. to allow exemption under Section 11(2) on the basis of the form 10 dated 16.09.2002 and 05.02.2004, more than the amount of exemption claimed by the assessee in the return"

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.833 to 835 of 2010, as withdrawn, substantial questions of law raised are left open. No costs.

Sd/-
Assistant Registrar(J)

//True Copy//

Sub Assistant Registrar

ars.

To

1. The Director of Income Tax Exemption-II, Chennai.

2. The Commissioner of Income Tax (Appeals)-XII, Chennai-34.

3. The Assistant Director of Income Tax (Exemptions)-II, Chennai-34.

4. The Registrar Income Tax Appellate Tribunal 'C' Bench, Chennai.

+1cc to Mr.J. Narayanasamy, Advocate, S.R.No.32718

NRJK(CO)
EU(29/06/2016)

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