IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.02.2017

CORAM

THE HON'BLE MR.HULUVADI G.RAMESH, THE ACTING CHIEF JUSTICE
AND
THE HON'BLE DR.JUSTICE ANITA SUMANTH

Tax Case Nos.666 to 669 of 2009

The Commissioner of Income Tax
Madurai. ..Appellant in all TCAs

Vs.

O.RM.M.SP.SV.M.RM.Ramanathan Chettiar (HUF) Respondent in
rep. by RM.Sevugan Chettiar .. all TCAs.

Tax Case filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 20.10.2008 in ITA Nos.2542/MDS/2007, 2543/MDS/2007, 2544/MDS/2007 and 2545/MDS/2007 respectively preferred against the order of the Commissioner of Income-Tax(Appeals)-I, Madurai, dated 29.08.2007 in ITA.Nos.26 to 29/07-08 respectively and against the assessment orders dated 28.12.2006 passed by the Income Tax officer, ward I (2), Karaikudi, for the Assessment year 2001-2002, 2002-2003, 2003-2004, 2004-2005.

For Appellant : Mr.M.Swaminathan
Standing Counsel

For Respondent : Not ready in notice

COMMON J U D G M E N T
(Delivered by the Hon'ble Acting Chief Justice)

These Tax Case Appeals filed by the Revenue calling in question the correctness of the order passed by the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 20.10.2008 in ITA Nos.2542/MDS/2007, 2543/MDS/2007, 2544/MDS/2007 and 2545/MDS/2007 respectively, have been admitted on 25.8.2009 for consideration of the following substantial questions of law:

"(i) Whether on the facts and circumstances of the case, the Tribunal was right in law in deleting the penalty u/s. 271(1)(c) of the Income Tax Act when the assessee has not filed returns from 1997-98 onwards and hand not been assessed for some years previous to the years in question, and as such would satisfy the requirements of the explanation?

(ii) Whether on the facts and circumstances of the case, the Tribunal was right in law in holding that the amendment to explanation 3 to Sec.271(1)(c) by Finance Act 2002 cannot be applied retrospectively, and that it is not clarificatory in nature? and

(iii) Whether on the facts and circumstances of the case, the Tribunal was right in law in directing deduction of the self-assessment tax paid only after the issue of notice u/s. 148 of the Act? "

2. Circular instruction issued by the Central Board of Direct Taxes No.21/2015, dated 10.12.2015 stipulates that appeals shall not be filed/pursued by the Department before the High Court in cases where the tax effect does not exceed Rs.20 lakhs. In the instant case, the tax effect is less than the monetary limit imposed and therefore, the learned Standing Counsel for the appellant seeks to withdraw these appeals. Hence, these appeals are dismissed as withdrawn. No costs.

-s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

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To

1.The Income Tax Appellate Tribunal
Mdras 'B' Bench, Chennai

2.The Commissioner of Income Tax(Appeals-I)
Madurai

3.The Income Tax Officer
Ward-I(2)
Karaikudi

+1 cc to M/s.M.Swaminathan Advocate sr 10755

TCA Nos.666 to 669 of 2009.

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