IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 04.04.2017

CORAM

THE HONOURABLE MR.JUSTICE RAJIV SHAKDHER
And
THE HONOURABLE MR.JUSTICE R.SURESH KUMAR

W.A.No.1570 of 2016

The Income Tax Officer
Income Tax Department
Non Corporate Ward 13(2)
Annexe Building,
Room No.404, 4th Floor,
121, Nungambakkam High Road,
Chennai - 600 034. ... Appellant/Respondent

Vs.

Shri.G.Chinnadurai ... Respondent/Petitioner

Prayer:
Appeal filed under Clause 15 of Letters Patent praying to set aside the judgment dated 29.08.2016 in Writ Petition No.28409 of 2015.

Prayer in W.P.No.28409 of 2015:

Writ petition filed under Article 226 of Constitution of India seeking Writ of certiorari calling for the records in PAN - ADYPC1409L/A.Y. 2011-2012 dated 30.8.2015 relating to Assessment Year 2011-2012 read with reasons for re-assessment in PAN - ADYPC1409L/ Scr./2015-16 dated 16.6.2015 both on the file of the respondent above and quash the same

For Appellant : Mr.M.Swaminathan

For Respondent : Mr.M.P.Senthil Kumar

J U D G M E N T

(Judgment of the Court was delivered by RAJIV SHAKDHER,J.)

1.This is an appeal, filed under Clause 15 of Letters Patent, by the Revenue, to assail the order of the learned Single Judge, dated 29.08.2016.

2.Learned counsel for the Revenue says, that the issue raised in the appeal is covered by the judgment of the Division Bench dated 03.03.2017, passed in T.C.A.No.33 of 2017 titled : Commissioner of Income Tax, Non Corporate Ward - 10(2) Vs. Shri Gumanmal Jain, to which one of us i.e., Rajiv Shakdher J. was a party.

3.We must, also indicate, that the learned counsel for the Revenue has brought to our notice the fact that in the judgment rendered by the Division Bench in the case of Commissioner of Income Tax, Non Corporate Ward - 10(2) Vs. Shri Gumanmal Jain, it was observed albeit, based on information furnished to said Bench by the Revenue, that no intra-Court appeal had been preferred in the case concerning, one, Mr.G.Chinnadurai. As would be evident from the cause title of the captioned appeal it concerns the said Mr.G.Chinnadurai. We are informed by the counsel for Revenue that, inadvertently, this fact was overlooked.

4.It is, however, conceded by the learned counsel for the Revenue that this aspect will not impact the judgment rendered by the Division Bench of this Court in the matter of : Commissioner of Income Tax, Non Corporate Ward - 10(2) Vs. Shri Gumanmal Jain.

5.Having regard to what is submitted before us, by the learned counsel for the Revenue, the appeal is dismissed. However, there shall be no order as to costs.

Sd/-
Asst.Registrar (CS V)

/true copy/

Sub Asst. Registrar

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To:
The Income Tax Officer
Income Tax Department
Non Corporate Ward 13(2)
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121, Nungambakkam High Road,
Chennai - 600 034.

+1cc to Mr.M.Swaminathan,Advocate sr.19923
+1cc to Mr.G.Baskar,Advocate sr.20127

W.A.No.1570 of 2016

gj(co)
ss(20/4/2017)