In the High Court of Judicature at Madras

Dated : 12.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.1328 to 1334 of 2010

Commissioner of Income Tax-I,
Coimbatore ...Appellant in all the TCAs

Vs

Smt.R.Mohanakala ...Respondent in TCA.1328/2010

Shri S.Balaji Manikandan ...Respondent in TCAs.1329 & 1330 of 2010

Smt.S.Kalavathy ...Respondent in TCAs.1331 & 1332 of 2010

Shri A.Srinivasan ...Respondent in TCAs.1333 & 1334 of 2010

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 12.3.2010 in ITA Nos.61 to 63 and 83 to 86/Mds/2009 on the file of the Income Tax Appellate Tribunal Madras 'B' Bench respectively for the assessment years 1995-96, 1995-96, 1996-97, 1995-96, 1996-97, 1995-96 and 1996-97.

against the order dated 17.10.2008 I.T.No.61/mds/2009 in P.A.No.ADJPMo489M

a) on the file of the Commissioner of Income Tax (Appeals)-I, Coimbatore for the assessment year 1995-96.

and against the order dated 24/1/2008 in PAN.ADJPM0489M on the file of the Assistant Commissioner of Income Tax -Circle-III, Coimbatore for the Assessment year 1995-96 (in T.C.A.No.1328/10)

b) against the order dated 17.10.2008 in ITA.No.62/Mds/2009 P.A.NO.ADJPM0490N on the file of the Commissioner of Income Tax (Appeals)-I, Coimbatore for the Assessment year 1995-96 and against the order dated 24.1.2008 in PAN.ADJPM0490N on the file of the Assistant Commissioner of Income Tax Circle-III Coimbatore for the Assessment year 1995-96 (in T.C.No.1329/10)

c) against the order dated 17.10.2008 in ITA.No.63/Mds/2009 P.A.NO.ADJPM0490N on the file of the Commissioner of Income Tax (Appeals)-1 Coimbatore for the assessment year 1996-97 and against the order dated 24.1.2008 in PAN.ADJPM0490N on the file of the Assistant Commissioner of Income Tax Circle III, Coimbatore for the Assessment 1996-97 (in TCA.NO.1330/10)

d) against the order dated 17.10.2008 in ITA.No.183/Mds/2009 P.A.No.AAKPK0162K on the file of the Commissioner of Income TAx (Appeals)-1, Coimbatore for the Assessment year 1995-96 and against the order dated 24.1.2008 in PAN.AEKPK0162K on the file of the Assistant Commissioner of Income Tax Circle - III, Coimbatore (in TCA.NO.1331/10)

e) against the order dated 17.10.2008 in ITA.No.84/Mds/2009 PA.NO.AEKPK0162K, on the file of the Commissioner of Income Tax (Appeals)-I, Coimbatore, for the assessment year 1996-97 and against the order dated 24.1.2008 in PAN.AEKPK0162K on the file of the Assistant Commissioner of INcome TAx - Circle -III, Coimbatore for the Assessment year 1996-97(in TCA.No.1332/00

f) against the order dated 17.10.2008 in ITA.No.25/Mds/2009 P.A.No.AIJPS2715H on the file of the Commissioner of Income Tax (Appeals)-I, Coimbatore for the assessment year 95-96 and against the order dated 24.1.2008 in PAN.No.AIJPS27154H on the file of the Assistant Commissioner of Income Tax Circle -III, Coimbatore for the Assessment year 1995-96 (TCA.No.1333/10)

g) against the order dated 17.10.2008 in ITA.NO.86/MDS/2009 P.A.No.AIJPS2715H on the file of the Commissioner of Income TAx (Appeal)-1, Coimbatore for the assessment year 1996-97 and against the order dated 24.1.2008 in PAN.No.AIJPS2715H, on the file of the Assistant Commissioner of Income Tax Circle-III, Coimbatore for the Assessment year 1996-97 (TCA.1334/10)

For Appellant : Mr.T.R.Senthilkumar
For Respondents: Mr.A.S.Sriraman

COMMON JUDGMENT
(Judgment was delivered by T.S.SIVAGNANAM,J)

Heard the learned counsel for the appellant.

2. These appeals by the Revenue challenge the common order passed by the Income Tax Appellate Tribunal, which decided the issue in favour of the assessees.

3. The Revenue seeks to withdraw the appeals on account of low tax effect in terms of Circular No.3 of 2018 dated 11.7.2018 issued by the Central Board of Direct Taxes.

4. In the light of the above, the appeals are dismissed as withdrawn and the substantial question/questions of law framed is/are left open. In the event, in each of the cases, the tax effect is above the threshold limit fixed in the said circular, liberty is granted to the Revenue to make a mention to this Court to restore the appeals to be heard and decided on merits. No costs.

Sd/-
Assistant Registrar(CS-IX)

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Income Ta (Appeals)-I, Coimbatore.

3. The Assistant Commissioner of Income Tax Circle-III, Coimbatore.

Copy to: The Assistant Registrar-Income Tax Appellate Tribunal, No.90 III Floor, Rajaji Salai, Besant Nagar, Chennai-90

+ 4cc to Mr.S. Sridhar, Advocate Sr.71014 to 71016 & 71018 respectively;
+ 3 ccs to Mr.T.R. Senthilkumar, Advocate Sr.71428, 71430 & 71431 respectively,

TCA.Nos.1328 to 1334 of 2010

RJ(CO)
EU(20/11/2018)