In the High Court of Judicature at Madras

Dated : 14.11.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mr.Justice N.SATHISH KUMAR

Tax Case Appeal Nos.577 to 580 of 2010 & MP.Nos.1,1 & 1 of 2010
in T.C.A.Nos.578 to 580 of 2010

The Commissioner of Income Tax,
Special Range II, Central Circle-11(7),
Chennai. ...Appellant

Vs

Shri V.Narayanan ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 23.10.2009 respectively in ITA Nos.1245/Mds/1991, 1956 and 1957/Mds/1993 and 709/Mds/1994 on the file of the Income Tax Appellate Tribunal Chennai 'C' Bench respectively which were preferred against the Appeal Nos.97/92-93 dated 12/05/93 and the Appeal No.91/93-94 dated 02/02/94 on the file of the commissioner of Income Tax (Appeals-II), Chennai-34 whih were preferred against the order in C.No.218-I (36)/90-91 dated 22/03/91 on the file fo the Commissioner Tax, Chennai -34, against order dated 27/01/1989 on the file of the Deputy Commissioner of Income Tax, Special Range -I, Chennai-34 for the Assessment year 1987-88 & 1990-91.

For Appellant : Mr.T.R.Senthilkumar in all Appeals

For Respondent : Mr.G.Baskar in all Appeals

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 assessee.

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial questions of law framed are left open. In the event, in each of the cases, the tax effect is above the threshold limit fixed in the said circular under exceptional clauses mentioned in the 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. Consequently, the connected MPs are also dismissed.

Sd/-
Assistant Registrar

//True copy//

Sub Assistant Registrar

To

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

2. The Deputy Commissioner of Income Tax,
Special Range-I B Chennai.

3. The Commissioner of Income Tax,
Tamil Nadu -I, Madras -34.

4. The Assistant Commissioner of Income Tax,
Central Circle I(2), Chennai-34.

5. The Assistant Commissioner of Income Tax,
Central Circle II(7), Chennai-34.

6. The Commissioner of Income Tax (Appeals II),
Chennai - 34

+1cc to Mr.T.R.Senthilkumar, Advocate SR.No.77644

+1cc to Mr.N.Muthukumar, Advocate SR.No.77798

TCA.Nos.577 to 580 of 2010
and MP.Nos.1, 1 and 1 of 2010

CP(CO)
GMY(19/12/2018)