In the High Court of Judicature at Madras

Dated : 09.11.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Mr.Justice N.SATHISH KUMAR

Tax Case Appeal Nos.591, 593 and 594 of 2010

The Commissioner of Income Tax,
Central III, Chennai ...Appellant in all the TCAs

Vs

Smt.Bhanwari Khanwar ...Respondent in TCA.591/2010

Shri Loonchand Chordia (HUF) ...Respondent in TCA.593/2010

Shri Loonchand Chordia (S.HUF) ...Respondent in TCA.594/2010

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 21.8.2009 respectively in IT(SS)A Nos.17, 20 and 22/ Mds/2009 on the file of the Income Tax Appellate Tribunal Madras 'B' Bench for the block period from 01.4.1991 to 31.3.2000 and against the order of the Commissioner of Income Tax (A)-II (I/C)- Chennai-34, made in ITA.No.171, 163 and 167/05-06, order dated 27.02.2009 and against the order of the Deputy Commissioner of Income Tax, Central Circle-III, (3), Chennai-34, order dated 21.11.2005 respondents made in PAN.No./GI No.703-B, 201-L and 202-L in the Assessment year Block Period ending 07.06.2000.

For Appellant : Mr.T.R.Senthilkumar and Ms.K.G.Usharani in all TC(A)s
For Respondents : No appearance

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 In the light of the above, the appeals are dismissed as withdrawn and the substantial question/questions of law framed is/are left open.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 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.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

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

2. The Commissioner of Income Tax (Appeals)-II (I/C),
Chennai-34.

3. The Deputy Commissioner of Income Tax
Central Circle-III(3), Chennai-34.

+ 3 ccs to Rm. T.R. sentilkumar, Advocate Sr.76676 to 76678

TCA.Nos.591, 593 & 594 of 2010

NRJK(CO)
EU(04/12/2018)