In the High Court of Judicature at Madras

Dated : 01.11.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.24 to 27 of 2011

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

Vs

Dr.R.Jayachandran & Co.,
Chennai-31 ...Respondent / Respondent in TCA.No.24/2011

Dr.R.Jayanchandran ...Respondent / Respondent in TCA.Nos. 25 to 27 of 2011

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 23.4.2010 respectively in ITA Nos.1134 to 1137/Mds/2009 on the file of the Income Tax Appellate Tribunal Madras 'A' Bench for the assessment years 2002-03 and 2004-05 to 2006-07 against the common order dated 15/04/2009 respectively in ITA No.105/08-09, ITA No.102 to 104/2008-2009 on the file of the Commissioner of Income Tax Appeals-I, Chennai for the assessment years 2002-03, 2004-05 to 2006-07 against the common order dated 31.12.2007 respectively in PAN:AAAFD2922L, AACPJ2262R on the file of the Assistant Commissioner of Income Tax central circle I(2), Chennai for the Assessment year 2002-03 and 2004-05 to 2006-2007.

For Appellant : Mr.T.R.Senthilkumar and Ms.K.G.Usharani

For Respondent : 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 In the light of the above, the appeals are dismissed as withdrawn and the respective substantial question of law framed is left open.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(CCC)

//True Copy//

Sub Assistant Registrar

RS
To

1) The Income Tax Appellate Tribunal, Madras 'A' Bench.

2) The Commissioner of Income Tax,
Central - I, Chennai.

3) The Commissioner of Income Tax Appeals-I,
Chennai

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

+1 cc to M/s.G.Baskar, Advocate, SR No.75432
+1 cc to M/s.T.R.Senthil Kumar, Advocate, SR No.76076
+1 cc to M/s.T.R.Senthil Kumar, Advocate, SR No.76077

TCA.Nos.24 to 27 of 2011

VBA(CO)
SSM (18/12/2018)