In the High Court of Judicature at Madras

Dated : 26.10.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM
and
The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.327 & 328 of 2013

The Commissioner of Income Tax, Salem ...Appellant in both TCAs

Vs

K.Muruganand ...Respondent in TCA.327/2013

M.Subashini ...Respondent in TCA.328/2013

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 08.6.2009 in MP.Nos.53 and 54/Mds/2009 in ITA Nos. 78 & 80/Mds/2009 respectively on the file of the Income Tax Appellate Tribunal Madras 'D' Bench for the block assessment period from 01.4.1987 to 21.8.1997.

against the order of the Income Tax Appellate Tribunal, Chennai 'B' Bench Chennai, dated 13/4/2009 in I.T.(SS) A. No.9 & 10/mds/2009 respectively for the block Assessment period year 1.4.1987 to 21.08.1997.

against the order of the Commissioner of Income Tax (Appeals) Salem dated 19.2.2009 in I.T.A.No.17/07-08 and dated 22.2.2007 in ITA.NO.189/05-06 (old ITA.NO.348/00-01)for the Block Assessment for the period 1.4.1987 to 21.8.1997.

against the proceedings of the Deputy Commissioner of Income Tax Company Circle, Salem 636 007 dated 6.3.2007 in IDPM0046/coy/SLM and 1EPS0007/Coy/SLM;

against the Commissioner of Income Tax (Appeals) Salem dated 29.12.2006 in ITA.No.187/05-06 (old ITA.No.368/00-01) and dt. 22.2.2007 in ITA.No.189/05-06 (old ITA.No.348/00-01) respectively for the Block Assessment for the period 1.4.1987 to 21.8.1997;

against the order of the Income Tax Appellate Tribunal, Chennai Bench D dated 14.6.2005 in I.T(SS) A. Nos.78 x 80/mds/2001 for the Block Assessment period 1.4.1987 to 21.8.1997;

against the Commissioner of Income Tax (Appeals) Chennai 600 034, dated 9.3.2001 in I.T.appeal Nos.368 x 348/00-01 respectively for the Block Assessment for the period 1.4.1987 to 21.8.1997; and

against the assessment order of the Assistant Commissioner of Income Tax, Company Circle, Salem dated 29.9.2000 in PAN/GIR No.M.743 and dated 31.8.2000 in PAN/GIR No.S.238 respectively for the Block Assessment for the period 1.4.1987 to 21.8.1997;

For Appellant
in both the appeals : Mr.T.R.Senthilkumar &
Ms.K.G.Usharani

For Respondents:
in both the appeals : 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 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, 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

To
1. The Income Tax Appellate Tribunal, Madras 'D' Bench.
2. The Commissioner of Income Tax, Salem.

3. The Income Tax Appellate Tribunal, Chennai B Bench,Chennai.

4. The Commissioner of Income Tax (Appeals), Salem.

5. The Deputy Commissioner of Income Tax,
Company Circle, Salem 636 007

6. The Commissioner of Income Tax (Appeals) Chennai 600 034.

7. The Assistant Commissioner of Income Tax, Company Circle, Salem.

+ 1 cc to Mr.T.Ravikumar, Advocate Sr.73755
+ 2 ccs to Mr. T.R. Senthilkumar, Advocate SR.73312 & 73313

TCA.Nos.327 & 328 of 2013

PA(CO)
EU(28/11/2018)