IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.06.2018

CORAM

THE HON'BLE MR.JUSTICE T.S.SIVAGNANAM

and

THE HON'BLE MR.JUSTICE N.SESHASAYEE

Tax Case (Appeal) Nos.1368 to 1370 of 2007

& 512 to 514 of 2008

J.Devarajulu ... Appellant in all TCAs

v.

The Assistant Commissioner of Income Tax
Business circle – III
Chennai - 600 034 ...Respondent in all TCAs

Tax Case (Appeal) Nos.1368/2007 APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 31.08.2006 made in I.T.A.No.486/Mds/2002 on the file of the Income Tax Appellate Tribunal, Madras 'A' Bench for the assessment year 1983-1984.

Tax Case (Appeal) Nos.1369/2007 APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 31.08.2006 made in I.T.A.No.487/Mds/2002 on the file of the Income Tax Appellate Tribunal, Madras 'A' Bench for the assessment year 1984-1985.

Tax Case (Appeal) Nos.1370/2007 APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 31.08.2006 made in I.T.A.No.488/Mds/2002 on the file of the Income Tax Appellate Tribunal, Madras 'A' Bench for the assessment year 1986-1987.

Tax Case (Appeal) Nos.512/2008 APPEAL under Section 260A of the Income Tax Act, 1961 against M.P.No.14/Mds/2007 in I.T.A.No.486/Mds/2002 in the common order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 31.07.2007 in M.P.Nos.14 to 16/Mds/2007 in I.T.A.Nos.486 to 488 /Mds/2002 for the assessment years 1983-84 to 1985-1986.

Tax Case (Appeal) Nos.513/2008 APPEAL under Section 260A of the Income Tax Act, 1961 against M.P.No.15/Mds/2007 in ITA.No.487/Mds/2002 in the common order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 31.07.2007 in M.P.Nos.14 to 16/Mds/2007 in I.T.A.Nos.486 to 488 /Mds/2002 for the assessment years 1983-84 to 1985-1986.

Tax Case (Appeal) Nos.514/2008 APPEAL under Section 260A of the Income Tax Act, 1961 against M.P.No.16/Mds/2007 in

I.T.A.No.488/Mds/2002 in the common order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 31.07.2007 in M.P.Nos.14 to 16/Mds/2007 in I.T.A.Nos.486 to 488 /Mds/2002 for the assessment years 1983-84 to 1985-1986.

For Appellant : No appearance

For Respondent : Mr.M.Swaminathan
Standing Counsel

COMMON JUDGMENT

(Judgement of the court was delivered by T.S.SIVAGNANAM, ,J)

Tax Case (Appeal) Nos.1368 to 1370 of 2007 have been filed by the assessee against the common order passed by the Income Tax Appellate Tribunal, Chennai 'A' Bench, dated 31.08.2006.

2. The assessee has filed separate Tax Case Appeals being Tax Case (Appeal) Nos. 512 to 514 of 2008 against the common order passed by the Income Tax Appellate Tribunal, Chennai 'B' Bench, in the Miscellaneous Petitions filed by the assessee, by order dated 31.07.2007.

3. Initially the assessee was represented by a learned counsel, who

had subsequently withdrawn his Vakalat. When the cases came up before the Division Bench on 22.06.2016, the then learned counsel, who was appearing for the appellant, produced a copy of the letter dated 08.04.2015, which was circulated to the Registry, requesting the Registry not to print his name in the cause list as he has withdrawn his Vakalat. The letter, which was sent by the learned counsel to the assessee, informed the assessee to engage a counsel or to represent in person. However, the said letter returned with the postal endorsement "Delivery attempted-Door Locked-Intimation served". Till date, no alternate arrangements have been made by the assessee, despite the fact that the learned counsel, who was appearing for the assessee, had withdrawn his Vakalat. Thus, it appears that the petitioner is not diligent in prosecuting the matter.

4. In view of the above, the above Tax Case Appeals are dismissed for default. No costs.

(T.S.S.J.) (N.S.S.J.)
06.06.2018

Index: Yes/No
Rj

To

1. Income Tax Appellate Tribunal,
   Madras 'A' Bench
   Chennai.

2. Income Tax Appellate Tribunal,
   Madras 'B' Bench
   Chennai

T.S.SIVAGNANAM,J

AND
N.SESHASAYEE,J

Rj

Tax Case (Appeal) Nos.1368 to 1370 of 2007
& 512 to 514 of 2008

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