In the High Court of Judicature at Madras

Dated : 11.9.2018

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.991 to 994 of 2009

Commissioner of Income Tax,
Trichy. ...Appellant

Vs

Shri.K.A.S.Ramdoss ...Respondent

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 07.11.2008 made in ITA.Nos.1545 to 1548/Mds/2007 on the file of the Income Tax Appellate Tribunal, Chennai Bench 'C' respectively for the assessment years from 1998-99 to 2001-02, against the order of the Commissioner of Income Tax Trichy, in ITA.NOS.156 to 159 of 2006-2007 dated 25.01.2007 and against the order of the Assistant Commissioner of Income Tax Circle-III, Trichy in PAN/GI.NO. AHAPK1202D, dated 31/03/2006 for the Assessment year 1998-1999, 1999-2000, 2000-01, 2001-02 respectively.

For Appellant : Mr.T.Ravikumar, SSC
For Respondent: Mr.A.S.Sriraman for Mr.S.Sridhar

COMMON JUDGMENT

(Judgment was delivered by T.S.SIVAGNANAM,J)

We have heard the learned counsel on either side.

2. These appeals by the Revenue have been directed against the common order passed by the Income Tax Appellate Tribunal dated 07.11.2008.

3. These appeals have been admitted on 27.10.2009 on the following substantial question of law :

> "Whether, on the facts and in the circumstances of the case, the Appellate Tribunal was right in holding that the assessee was not liable to be taxed at the special rate applying Section 115BB in respect of the prize winnings from unsold lottery tickets and bonus received as bulk agent of lottery tickets on the ground that the receipts were to be considered as business income? "

4. The learned Senior Standing Counsel for the appellant has produced a communication dated 26.7.2018 sent by the Income Tax Officer (OSD), office of the Principal Commissioner of Income Tax, Chennai-1, Chennai-34, in and by which, he has been instructed to withdraw the above appeals based on the Board's monetary policy circular. He would state that on account of the monetary limits involved in the respective appeals, which are lesser than the threshold fixed by the Board's circular dated 11.7.2018, he may be permitted to withdraw the appeals.

5. The letter produced by the learned Senior Standing Counsel for the Revenue dated 26.7.2018 is placed on record. These tax case appeals are dismissed as withdrawn and the substantial question of law framed for consideration in these appeals is left open. No costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1.The Income Tax Appellate Tribunal, Chennai Bench C.

2.The Commissioner of Income Tax,
Trichy.

3.The Assistant Commissioner of Income Tax Circle-III,
Trichy.

+1cc to Mr.S.Sridhar, Advocate sr.no.62891
+1cc to Mr.T.Ravikumar, Advocate sr.no.63152

TCA.Nos.991 to 994 of 2009

nr 15/11/2018