IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.01.2019

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MR.JUSTICE N.SATHISH KUMAR

Tax Case (Appeal) Nos.64 to 67 of 2019
and
C.M.P.Nos.902, 715 and 716 of 2019
in T.C(A).Nos.64, 66 and 67 of 2019

Commissioner of Income Tax,
Larger Taxpayer Unit,
Chennai. ... Appellant in all the Appeals

-vs-

M/s.Cholamandalam MS General
Insurance Company Limited,
Dare House, No.2, NSC Bose Road,
Chennai - 600 001.
PAN: AABCC6633K ... Respondent in all the Appeals

COMMON PRAYER: Tax Case (Appeals) filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income-tax Appellate Tribunal, "A" Bench, Chennai, dated 31.07.2018, passed in I.T.A.No.1618/Chny/2011, I.T.A.No.1674/Chny/2011, I.T.A.No.1675/Chny/2011 &I.T.A.No.1619/Chny/2011, for the assessment years 2003-2004 and 2004-2005.

and against the Commissioner of Income Tax(Appeals) Large payer Unit,Chennai 101 made in 44/08-09 LTU (A), ITA.43/08/09/LTU(A) dated 28/07/2011 for the assessment year 2003-04 2004-05, (in both) as against the assessment Order of Assistant Commissioner of Income Tax, Large Tax payer unit, Chennai made in G.I.No. PA.No. AABCC6633K dated 19.12.2008 for the assessment year 2004-2005 & 2003-04 (in both)

For Appellant in all the appeals: Ms.V.Pushpa
Senior Standing Counsel
for Mr.M.Swaminathan
Senior Standing Counsel

For Respondent in all the appeals: Mr.Sandeep Bagmar

COMMON JUDGMENT
(Common Judgment was delivered by T.S.Sivagnanam, J.)

These appeals filed by the revenue under Section 260A of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), are directed against the orders of the Income-tax Appellate Tribunal, “A” Bench, Chennai, dated 31.07.2018, passed in I.T.A.No.1618/Chny/2011, I.T.A.No.1674/Chny/2011,I.T.A.No.1675/Chny/2011 &I.T.A.No.1619/Chny/2011, for the assessment years 2003-2004 and 2004-2005.

2.These appeals have been filed by raising the following substantial question of law:-

> " Whether the Tribunal was justified and correct in holding that reopening of assessment for the Assessment Year 2003-2004 and 2004-2005 in the absence of any tangible material after assessment under Section 143(3) of the Act is not justified?"

3.It is submitted by the learned Senior Standing Counsel for the appellant/revenue as well as the learned counsel for the respondent/assessee that an identical question of law has been considered by us in T.C.(A).No.47 of 2019 and batch dated 18.01.2019 and we have taken a decision against the appellant/revenue.

4.Since the issue is identical, the decision in T.C.(A). No.47 of 2019 dated 18.01.2019 will apply in full force to the cases on hand. Accordingly, following the said decision, these tax case (appeals) are dismissed and consequently, the substantial question of law is answered in favour of the assessee. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar (CS-I)

//True Copy//

Sub Assistant Registrar

cse

To

1.The Income-tax Appellate Tribunal,
“A” Bench, Chennai.

2.The Commissioner of Income Tax,
Large Tax Payer, Unit, Chennai-101

3.The Assistant Commissioner of Income Tax,
Larger Tax Payer Unit, Chennai.

+2cc to Mr.Sandeep Bagmar, Advocate, S.R.No. 4389, 4390
+1cc to Mr. Swaminathan, Advocate, S.R.No. 4667

T.C.(A).Nos.Nos.64 to 67 of 2019
and
C.M.P.Nos.902, 715 and 716 of 2019
in T.C(A).Nos.64, 66 and 67 of 2019

RR(CO)
GN(14/03/2019)