

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 31.03.2021

CORAM:

THE HON'BLE MR. JUSTICE M.DURAIWAMY
AND
THE HON'BLE MRS.JUSTICE T.V.THAMILSELVI

T.C.A.No.289 of 2013

The Commissioner of Income Tax,
Chennai. .. Appellant/Petitioner

Vs.

Karandhai Tamil Sangam,
1922, Seshaiya Sasthriyar Road,
Karuthattangudi,
Thanjavur. .. Respondent/Respondent

Appeal preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras, "B" Bench, dated 24.08.2012 in M.P.No.120/Mds/2012 in I.TA.No.960/Mds/2011 for the assessment year 2010-11 and against the order of the Commissioner of Income Tax-II(i/c), No.4, Williams Road, Cantonment, Tiruchirappalli-620 001 made in C.No.7162E(52)/2010-11/CIT-II/TRY, dated 29.04.2011.

For Appellant : Mr.J.Narayanasamy,
Senior Standing Counsel
For Respondent : No appearance

JUDGMENT

(Judgment was delivered by M.DURAIWAMY, J.)

Challenging the order passed in M.P.No.120/Mds/2012 in I.TA.No.960/Mds/2011 in respect of the assessment year 2010-11 on the file of the Income Tax Appellate Tribunal, Chennai, "B" Bench, the Revenue has filed the above appeal.

2.It is pertinent to note that the above appeal has been filed by the Revenue as against the order passed in the Miscellaneous Petition in M.P.No.120/Mds/2012 in I.TA.No.960/Mds/2011. The Revenue has also filed an appeal in T.C.A.No.916 of 2013 as against the order passed in

I.TA.No.960/Mds/2011. It is needless to say that the order passed in the Miscellaneous Petition in M.P.No.120/Mds/2012 merges with the order passed in I.TA.No.960/Mds/2011.

3.In these circumstances, Mr.J.Narayanasamy, learned senior standing counsel appearing for the appellant - Revenue submitted that the appeal in T.C.A.No.289 of 2013 may be disposed of giving liberty to the appellant - Revenue to canvass all the issues that are raised in the appeal in T.C.A.No.289 of 2013 in T.C.A.No.916 of 2013.

3.Recording the submissions made by Mr.J.Narayanasamy, learned senior standing counsel for the appellant - Revenue, T.C.A.No.289 of 2013 is disposed of. It is open to the appellant to canvass all the issues that were raised in T.C.A.No.289 of 2013 in T.C.A.No.916 of 2013. No costs.

Sd/-

Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

- 1.The Income Tax Appellate Tribunal,
Chennai, "B" Bench.
- 2.The Commissioner of Income Tax-II(i/c),
No.4, Williams Road,
Cantonment, Tiruchirappalli.

T.C.A.No.289 of 2013

SR-II(CO)
CSR 28.04.2021

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