IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 27.08.2024

CORAM

THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR. JUSTICE G.ARUL MURUGAN**

T.C.Nos.1020, 1021 and 1022 of 2007

Commissioner of Income Tax
Chennai
... Appellant in all T.C.'s

Vs

M/s GEC Alsthom India Ltd
314-315 Anna Salai
Chennai 600 018 ... Respondent in all T.C.'s

COMMON PRAYER: APPEAL filed under Section 260 A of the Income Tax Act, 1961 against order dated 22.08.2005 passed in I.T.A.Nos.723/MDS/1997, 724/MDS/1997 and 1865/MDS/1996 for the block periods 1991-1992, 1992 – 1993 and 1992 – 1993 respectively on the file of the Income Tax Appellate Tribunal, Madras 'A' Bench.

In all T.C.'s
For Petitioner : Mr.T.Ravi Kumar
Senior Standing Counsel

For Respondent : No appearance

COMMON JUDGMENT

(Judgment of the Court was delivered by Dr.ANITA SUMANTH,J.)

Read this order in continuation of and in conjunction with order dated 22.08.2024 which reads as follows:

Despite the appeals being of the year 2007, we were constrained, on the last date of hearing, to record that the appeals were deficient, as the order under Section 154 and appellate orders are not available on record. At request of Mr.T.Ravikumar, learned Senior Standing Counsel for the Department we had adjourned the matter to today to enable the Department to make good the defects.

2. Even today, the appellant is not ready with either the original or appellate order which makes it impossible for us to hear the appeals. Though we are inclined to close the appeals as not maintainable, since a final opportunity is sought, the appellants are put to terms for the delay in compliance, and bearing in mind the age of the appeals, and will remit a sum of Rs.10,000/- to High Court Legal Services Authority within a week from today. Memo of costs be placed on file.

3. List on 27.08.2024 as item 1. It is made clear that if the order under Section 154 and appellate order are not produced then, the appeals will be closed in limine.

2. Today, Mr.Ravikumar, learned Senior Standing Counsel for the Income Tax Department files three memos. Vide 2 memos, both dated 27.08.2024, the Income Tax Department confirms compliance with the directions to pay costs.

3. Vide third memo dated 27.08.2024, he records the instructions to the effect that the Tax Cases may be dismissed on the ground of low tax effect, as in T.C.No.1020 of 2007, relating to assessment year 1991-92, the tax effect is Rs.4,15,411/- and in T.C. Nos.1021 and 1022 of 2007, relating to assessment year 1992-93, the tax effect is Rs.4,50,942/-.

4. Hence, reserving the question of law to be decided in an appropriate

case, these Tax Cases are dismissed. No costs.

(A.S.M.,J) (G.A.M.,J)
27.08.2024

Index:Yes/No
Speaking order
Neutral Citation: Yes
sl

To

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

DR. JUSTICE ANITA SUMANTH
and
MR. JUSTICE G.ARUL MURUGAN
sl

T.C.Nos.1020, 1021 and 1022 of 2007

27.08.2024