IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.11.2024

CORAM :

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

T.C.A.Nos.1358, 1359 & 1362 of 2009

Commissioner of Income Tax
Salem. .. Appellant in all TCAs

vs

Shri K Senthamilselvan
60, Palkara Kuppannan Kadu
Tiruchengode 637 211 .. Respondent in TCA Nos. 1358 & 1359 of 2009

Smt S.Bakkiam
60, Palkara Kuppannan Kadu
Tiruchengode 637 211 .. Respondent in TCA No.1362 of 2009

Prayer in TCA No.1358 of 2009: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Chennai, D Bench, dated 30.01.2009 in IT(SS) A No. 113/Mds/2005 for block assessment period 1.4.1995 to 31.10.2001.

Prayer in TCA No.1359 of 2009: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Chennai, D Bench, dated 30.01.2009 in IT(SS) A No. 123/Mds/2005 for block assessment period 1.4.1995 to 31.10.2001.

Prayer in TCA No.1362 of 2009: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Chennai, D Bench, dated 30.01.2009 in IT(SS) A No. 122/Mds/2005 for block assessment period 1.4.1995 to 31.10.2001.

For Appellant : Mr.Karthik Ranganathan
Senior Standing Counsel (in all TCAs)

For Respondent : Mr.G.Asokapathy
for M/s. Pass Associates
(in all TCAs)

DR. ANITA SUMANTH.,J.
and
G. ARUL MURUGAN.,J.

COMMON JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

Mr.Karthik Ranganathan, learned Senior Standing Counsel, appearing for the appellant/Department would submit that the Income-Tax Department does not wish to pursue these appeals qua block assessment period 1.4.1995 to 31.10.2001 and seek withdrawal of the same on account of the low tax effect per Circular bearing No.9 of 2024 dated 17.09.2024.

2. Recording the aforesaid submission, these tax case appeals are dismissed as withdrawn leaving the question of law open to be decided in an appropriate matter. No costs.

[A.S.M., J] [G.A.M., J]
06.11.2024

Index:Yes/No
Neutral Citation:Yes
ssm

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