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T.C.Nos.290 to 293 of 2008

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.11.2024

CORAM :

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

T.C.Nos.290 to 293 of 2008

M/s.Excel Summer Institute
4 Papanasam Sivan Salai
Mylapore, Chennai – 4.

.... Appellant in the above T.C.(A)s

VS

Deputy Commissioner of Income Tax
Central Circle, Chennai – 34.

.... Respondent in the above T.C.(A)s

Common Prayer : Appeals filed under Section 260A of the Income Tax Act, 1961 against common order of the Income Tax Appellate Tribunal, Chennai, A Bench, Chennai dated 21.08.2007 in ITA (SS) A Nos.143/MDS/2002, 132/MDS/2002, 1834/MDS/2002 and 725/MDS/2003 in respect of block assessment 1986-87 to 1995-96 and 1996-97 (part ending 25.06.2007) and assessment year 1999-2000.

In all T.C.(A)s

For Appellant	:	No appearance
For Respondent	:	Mr.Avinash Krishna Ravi Junior Standing Counsel



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

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Read this order in continuation of and in conjunction with orders dated 24.10.2024, 29.10.2024 and 18.11.2024 that are extracted in seriatim below:

Order dated 24.10.2024:

Vide docket order dated 18.09.2019, Registry was directed to issue drafted notice to the appellant.

2. *Learned counsel for Revenue has also directed to additionally serve private notice.*

3. *The report of the Registry dated 27.09.2022 indicates that notice has been returned as 'unserved'/'vacated' on the ground that the appellant is vacated the premises.*

4. *Despite permission to private notice, learned Standing Counsel today reports that no notice has been taken thus far. Hence, they are directed to take notice forthwith returnable, 29.10.2024 and file an Affidavit of Service indicating the date of hearing as 29.10.2024.*

5. *List on 29.10.2024 under the caption 'for dismissal'.*

6. *Registry to print the name of Mr.Ravikumar and Mr.Avinash, learned counsel for the respondents.*



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Order dated 29.10.2024:

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Mr.Avinash, learned counsel for the revenue reports, by way of an affidavit of service dated 26.10.2024, that the private notice taken by him has been returned with the endorsement 'no such person (NSP)'.

2. However, on instructions from the present Assessing Officer of the appellant there appears to have been a discrepancy noted between the address in the cause title of the present appellant and the pan card.

3. Hence, he seeks one more opportunity to take notice on the address of the appellant in the pan card. He is so permitted.

4. Private notice be issued by him on the appellant stipulating the date hearing as 18.11.2024. Proof of service be placed on file.

5. List on 18.11.2024.

Order dated 18.11.2024:

There is no appearance on behalf of the learned Standing Counsel, who has entered appearance in this matter.

2.Let affidavit of service be put up.

3.List on 25.11.2024.

2. On 25.11.2024, we had directed that the matter be listed for dismissal as there had been no appearance by or on behalf of the appellant thus far on any of the earlier occasions.



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and
G. ARUL MURUGAN.,J.

3. Today, the name of the appellant is printed and the matter is also listed under the caption 'for dismissal', when also the appellant is unrepresented. Hence, these Tax Case (Appeals) are dismissed for non-prosecution. No costs.

[A.S.M., J] [G.A.M., J]
26.11.2024

sl

Index:Yes/No

Neutral Citation:Yes

Speaking order

To

Deputy Commissioner of Income Tax
Central Circle, Chennai – 34.

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