IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.09.2024

CORAM

THE HON'BLE Mr. JUSTICE R. SURESH KUMAR
AND
THE HON'BLE Mr. JUSTICE C. SARAVANAN

Tax Case Appeal Nos.379, 382, 385 and 388 of 2015
AND
M.P.Nos.1, 1, 1 and 1 of 2015

Commissioner of Income Tax
Central Circle II
Chennai 600 034 .. Appellant in all TCAs

Vs.

M/s.Handloom Heritage Limited
No.37, Rajamannar Street
T.Nagar, Chennai 600 017
PAN : AAACH0890A .. Respondent in all TCAs

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the common order dated 18.05.2011 passed by the Income Tax Appellate Tribunal,'B' Bench, Chennai, in I.T.A.Nos.1762/Mds/2010, 1765/Mds/2010, 1793/Mds/2010 and 1796/Mds/2010 for the AY 2000-2001, 2003-2004, 2000-2001, 2003-2004, respectively.

For Appellant in all TCAs	:	Mr.Karthik Ranganathan Senior Standing Counsel
For Respondent	:	Mr.K.Ravi

in all TCAs

COMMON JUDGMENT

(Delivered by R. SURESH KUMAR, J.)

It is brought to our notice by the learned Senior Standing Counsel for the appellant/Revenue that in the instant cases, the tax effect is said to be less than the monetary limit imposed and therefore, the appeals filed by the Revenue can be disposed of, keeping the substantial questions of law raised in these appeals open for adjudication at a later point of time,

2. Recording the said submission, these Tax Case Appeals are dismissed for low tax effect, keeping open the substantial questions of law for adjudication at appropriate stage. No costs.

[R.S.K.,J.] [C.S.N., J.]
02.09.2024

gya
Internet : Yes
Index : Yes / No

R. SURESH KUMAR, J.
AND
C. SARAVANAN, J.

gya

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