



WEB COPY



T.C.A.Nos.650, 405, 1085 & 1086 of 2009

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

T.C.A.Nos.650, 405, 1085 & 1086 of 2009

V.Ramakrishnan

.. Appellant in
all TCAs.

Vs.

The Deputy Commissioner of Income Tax
Central Circle III(4)
Chennai.

.. Respondents in
all TCAs.

Prayer : Appeals under Section 260A of the Income Tax Act, 1961 against the common order dated 20.06.2008 passed in ITA No.2197/Mds/2005 and I.T.(SS).A No.162/Mds/2003 and common order dated 03.10.2008 passed in I.T.(SS).A.No.153/Mds/2003 respectively and ITA No.744/Mds/2005 on the file of the Income Tax Appellate Tribunal, Chennai 'C' Bench.

For Appellant : Mr.A.S.Sriraman

For Respondent : Mrs.V.Pushpa
Senior Standing Counsel



T.C.A.Nos.650, 405, 1085 & 1086 of 2009

WEB COPY

JUDGMENT

(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

Both counsel, in unison, submitted that all points which were submitted before the Tribunal have not been considered in the impugned orders and therefore, the Court may quash and set aside the impugned orders and remand the matters for *de novo* consideration.

2. Accordingly, the impugned orders are quashed and set aside and the matters are remanded to the Tribunal for *de novo* consideration.

3. We clarify that we have not expressed any opinion on the merits of the matter.

4. Since the matters pertain to block of 1989-90 to 1999-2000, the Tribunal is requested to dispose all these appeals at the earliest and preferably by 31.12.2025.



T.C.A.Nos.650, 405, 1085 & 1086 of 2009

WEB COPY

5. Appeals are disposed. There shall be no order as to costs.

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

08.07.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Commissioner of Income Tax (Appeals)-V
Chennai.
3. The Deputy Commissioner of Income Tax
Central Circle III(4)
Chennai.



WEB COPY



T.C.A.Nos.650, 405, 1085 & 1086 of 2009

THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN,J.

(kpl)

T.C.A.Nos.650, 405, 1085 & 1086 of 2009

08.07.2025