



WEB COPY



T.C.A.Nos.516 to 518 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.07.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

T.C.A.Nos.516 to 518 of 2018

Commissioner of Income Tax
Corporate Circle 3(1)
Chennai.

Appellant in
all TCAs.
..

Vs.

M/s. Tamil Nadu Real Estate Private Limited
No.123/124, Nungambakkam High Road
Isphani Centre
Chennai 600 034.
PAN: AABCT5912E

Respondent in
all TCAs.
..

Prayer : Appeals under Section 27A of the Wealth Tax Act, 1961 against the common order dated 29.08.2017 passed in WTA Nos.23 to 25/Mds/2017 on the file of the Income Tax Appellate Tribunal 'D' Bench, Chennai.

For Appellant : Mr.J.Narayanasamy

For Respondent : Mrs.G.Vardini Karthik



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JUDGMENT

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

All these appeals relate to wealth tax.

2. Circular No.5 of 2019 issued on 05.02.2019 provides that the Circular will come into effect from the date of issuance of the Circular. By the said Circular, the monetary limit prescribed in Circular No.3 of 2018 dated 11.07.2018 was extended to wealth tax appeals also. Since this Circular has not been superseded by any other Circular, we would agree with Ms.Pushpa that the present appeals must be dismissed as withdrawn being below the tax effect.

3. Appeals are dismissed as withdrawn. There shall be no order as to costs.

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

10.07.2025

Index : Yes/No
Neutral Citation : Yes/No



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To

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Commissioner of Wealth Tax (Appeals) -11
Chennai.
3. The Assistant Commissioner of Wealth Tax
Corporate Circle 3(1)
Chennai.



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

(kpl)

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