IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.12.2015

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE MRS.JUSTICE S.VIMALA

Tax Case Appeal No.1178 of 2015
and
Tax Case Appeal No.1179 of 2015

Commissioner of Income Tax
Non Corporate Circle - 20
Chennai ... Appellant in both the appeals

-Vs-

M/s.Kalaignar TV Private Limited
No.367/369 Anna Salai
Teynampet, Chennai - 600 018
PAN : AADCK 0898 E ... Respondent in both the appeals

T.C.A.No.1178 of 2015:

Tax Case (Appeal) filed under Section 260 A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'C' Bench, Chennai, dated 8.10.2015 in S.P.No.345/Mds/2015 in I.T.A. No.1245/MDS/2015 against the Order of the Commissioner of Income Tax(Appeals) - 14, Chennai dated 31.03.2015 in I.T.A.No.78/CIT(A)-14/2013-14 against the Assessment order, dated 28.03.2013 of Deputy Commissioner of Income Tax, Media Circle - I, Chennai in PA.No./GIR No.AADCK0898E for the Assessment Year 2009 - 2010.

T.C.A.No.1179 of 2015:

Tax Case (Appeal) filed under Section 260 A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'C' Bench, Chennai, dated 8.10.2015 in S.P.No.346/Mds/2015 in I.T.A. No.1246/MDS/2015 against the Order of the Commissioner of Income Tax(Appeals) - 14, Chennai dated

31.03.2015 in I.T.A.No.79/IT(A)-14/2013-14, against the Assessment Order, dated 28.03.2013 of Deputy Commissioner of Income Tax, Media Circle I, Chennai in PA.No/GIR NO.AADCK0898E for the Assessment Year 2010 - 11.

For appellant : Mr.M.Swaminathan

For respondent : Mr.Arvind P.Datar
senior counsel
for Mr.S.Sendamarai Kannan

C O M M O N J U D G M E N T
(The Judgment of the Court was made by
M.JAICHANDREN,J.)

The Tax Case (Appeal) No.1178 of 2015 has been filed against the order of the Income Tax Appellate Tribunal 'C' Bench, Chennai, dated 8.10.2015, in S.P.No.345/Mds/2015, in I.T.A. No.1245/MDS/2015.

2. The Tax Case (Appeal) No.1179 of 2015 has been filed against the order of the Income Tax Appellate Tribunal 'C' Bench, Chennai, dated 8.10.2015, in S.P.No.346/Mds/2015, in I.T.A. No.1246/MDS/2015.

3. On hearing the submissions made by the learned counsels appearing for the parties concerned, it is found that the orders passed by the Income Tax Appellate Tribunal 'C' Bench, Chennai, dated 8.10.2015, in S.P.No.345/Mds/2015, in I.T.A. No.1245/MDS/2015 and S.P.No.346/Mds/2015, in I.T.A.No.1246/MDS/2015, had expired, on 30.11.2015.

4. It is also brought to the notice of this Court that subsequent stay petitions, in S.P.Nos.417 and 418/Mds/2015, in I.T.A.Nos.1245 and 1246/Mds/2015, had been filed before the Income Tax Appellate Tribunal 'C' Bench, Chennai, and orders had been passed, on 27.11.2015, granting extension of stay of demand, till 31.12.2015.

5. It is also brought to the notice of this Court that the main appeals, in I.T.A.Nos.1245 and 1246/Mds/2015, pending before the Income Tax Appellate Tribunal 'C' Bench, Chennai, are being proceeded with, on a day-to-day basis.

6. In such circumstances, we are of the view that the present appeals, in T.C.A.Nos.1178 and 1179 of 2015, had become infructuous. Hence, the appeals are dismissed as infructuous. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

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To

1.The Income Tax Appellate Tribunal 'C' Bench,
Chennai.

2.The Commissioner of Income Tax(Appeals)-14,
2nd Floor, Main Building,
121, M.G.Road, Nungambakkam,
Chennai - 600 034.

3.The Deputy Commissioner of Income Tax,
Media Circle - I, Chennai - 34.

+2cc's to Mr.M.Swaminathan, Standing Counsel for Income Tax Department, S.R.No.69008

+4cc's to Mr.S.Sendamarai Kannan, Advocate, S.R.No.69734 & 69735

Tax Case Appeal No.1178 of 2015
and
Tax Case Appeal No.1179 of 2015

GJ(CO)
CA(12/01/2016)