IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.07.2015

CORAM

THE HONOURABLE MR.JUSTICE R.SUDHAKAR
AND
THE HONOURABLE MS.JUSTICE K.B.K.VASUKI

Tax Case (Appeal) No.425 of 2015

The Commissioner of Income Tax,
Chennai. ...Appellant

Vs.

M/s.India Cements Limited
Santhome,
Chennai - 600 028. ...Respondent

APPEAL under Section 260A of the Income Tax Act against the order dated 10.10.2014 made in SP.No.270 of 2014 in I.T.A.No.1070/Mds/2012 on the file of the Income Tax Appellate Tribunal 'C' Bench, Chennai for the assessment year 2009-10 against the order dated 21.03.2012 made in ITA No.658/2011-12/A-III on the order of the Commissioner of Income Tax (Appeals) - III, Chennai, in PAN No.AAACT 1728P for the assessment year 2009-10 and as against the assessment order dated 30.12.2011 on the file of the Assistant Commissioner of Income Tax, Company Circle - II (3), Chennai - 94 in PAN No.AAACT1728P for the assessment year 2009-10.

For Appellant : Mr.T.R.Senthilkumar
Standing counsel for Income Tax

For Respondent : Mr.R.Vijayaraghavan

J U D G M E N T
(Delivered by R.SUDHAKAR,J.)

This Tax Case (Appeal) is filed by the Revenue as against the order passed by the Income Tax Appellate Tribunal granting an order of stay for a limited period in favour of the assessee in respect of the demand raised.

2. It is seen from the order of the Tribunal that the Tribunal had granted a conditional order of stay till 31.3.2015. The cause of action for filing this appeal appears to be on a misconception that the Tribunal had granted an order of absolute stay. It is pointed out that originally a detailed order of stay was granted and the present order under challenge is passed in pursuant to the earlier order granting stay. In any event, the order under challenge is operational only for a limited period and the same has now been expired, nothing further survives in this appeal. Accordingly, this Tax Case (Appeal) stands dismissed. 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)-III,
Chennai.

3. The Assistant Commissioner of Income-tax,
Company Circle-II(3),
Chennai.

1 CC to Mr.R.Venkatnarayanan, Advocate SR.No. 38598

T.C.(A) No.425 of 2015

SVI (CO)
PSI (10.08.2015)