IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 18/8/2016

C O R A M

The Honourable Mr.Justice S.Manikumar
and
The Honourable Mr.Justice D.Krishnakumar

Tax Case Appeal Nos.563 to 565 of 2016

The Principal Commissioner of Income Tax
Central I
108 Nungambakkam High Road
Chennai 600 034. ... Appellant in all the Appeals

Vs

M/s.Vellore Institute of Technology
54 Thennamaram Street
Vellore 632 001. ... Respondent in all the Appeals

Prayer: Appeals filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 16/12/2015 in SP Nos.419, 420 and 421/Mds/2015.

For appellant ... Mr.T.R.Senthil Kumar
Senior Standing Counsel
for Income Tax.

C O M M O N J U D G M E N T

(Judgment of the Court was made by S.Manikumar,J)

In all the appeals, the common question of law raised by the revenue is

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal is correct in extending interim order of stay beyond statutory period of 365 days as prescribed under third proviso to Section 254 (2A) of the Income Tax Act?"

2. On this day, when the Tax Case appeals came up for admission, Mr.T.R.Senthil Kumar, learned Senior Standing Counsel for the Income Tax Department submitted that pending appeals in I.T.A.Nos.294 to 296/MDS/2014, stay has been granted, on

16/12/2015, in S.P.Nos.234 to 236/MDS/2014. The same are impugned before this Court. The main appeals have been finally heard and disposed of, on 22nd June 2016.

3. It is well known that any interim order granted during the pendency of a proceeding/appeal merges with the final order. Appeals have been disposed of.

4. In the light of the subsequent event, there is no need to adjudicate the substantial question of law raised, instant Tax Case Appeals are dismissed. No costs.

Sd/-
Asst.Registrar (CS VI)

/true copy/

Sub Asst. Registrar

To

The Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai.

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