IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.09.2018

CORAM:

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM
and
THE HON'BLE MRS. JUSTICE BHAVANI SUBBAROYAN

T.C.(A).No.1108 of 2008

Commissioner of Income Tax,
Chennai .. Appellant

Vs

M/s.Faireley Transport India Limited,
(Sab Wabco India Ltd.),
PB No.31, Haritha,
Hosur-635 109. .. Respondent

Prayer : Tax Case (Appeal) is filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras 'D' Bench, dated 08.02.2008 passed in ITA No.1380/Mds/2005, Assessment year 2001-02.

For Appellant : Mr.S.Rajesh
For Respondent : Mr.R.Venkatanarayanan

JUDGMENT
(Judgment of the Court was delivered by
T.S.SIVAGNANAM, J.)

This appeal filed by the Revenue is directed against the order passed by the Income Tax Appellate Tribunal in ITA No.1380/Mds/2005, dated 08.02.2008. This appeal has been admitted vide order dated 06.08.2008 on the following substantial question of law:-
Whether on the facts and circumstances of the case, the Tribunal was right in directing the assessing officer to follow the case of Ignifluid boilers reported in 283 ITR 295 when no particulars were available on the record about the nature of the claim of the assessee?

2. Learned counsel for the respondent/revenue would submit that the impugned order passed by the Tribunal is an order of remand and during the pendency of this appeal, the direction given by the Tribunal was complied with and the Assessing Officer had taken up the matter for fresh consideration and the assessment order dated 31.12.2008 has been passed under Section 143(3) read with Section 252 of the Income Tax Act, 1961, and the assessee is adjudicating the matter

further.

3. In the light of the subsequent development, the present appeal filed by the assessee does not any longer survive for consideration as the Tribunal has worked itself out. Accordingly, the Tax Case (Appeal) stands disposed of. No Costs.

(T.S.S.,J) (V.B.S.,J)
05.09.2018

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Index:yes/no

To

Commissioner of Income Tax,
Chennai

T.S.SIVAGNANAM, J.
AND
V.BHAVANI SUBBAROYAN, J.

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