

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.3.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI

AND

THE HON'BLE MR.JUSTICE C.V.KARTHIKEYAN

Tax Case Appeal Nos.340 and 341 of 2009

The Commissioner of Income Tax
Coimbatore.

: Appellant

Vs.

Premier Polytronics Ltd.,
185, A.T.D. Street,
Coimbatore 641 018.

: Respondent

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 10.4.2001 made in ITA Nos.1064/Mds/2000 and 944/Mds/2000.

Against the order of the Commissioner of Income Tax (Appeals), Coimbatore dated 31.03.2000 made in I.T.Appeal No.177-C/98-99 against the order of the Deputy Commissioner of Income Tax, Special Range I, Coimbatore dated 10.03.1998 made in I.T.N.S-65 for the Assessment Year 1995-96.

For Appellant : Mr.T.R.Senthilkumar
Senior Standing Counsel
For respondent : Mr.R.Vijayaraghavan

COMMON JUDGMENT

(Delivered by DR.VINEET KOTHARI,J)

Learned counsel appearing for the Appellant/Revenue submits that subsequent to the remand order passed by the learned Income Tax Appellate Tribunal on 10.4.2001, from which the present Appeals under Section 260A of the Act arise, the Assessing Authority has passed fresh order on 13.1.2003 under Section 143(3) read with Section 254 of the Act for Assessment Year 1995-1996 and has given substantial relief to the Assessee M/s.Premier Polytronics Private Limited and therefore, the present Appeals filed by the Revenue against the remand order passed by the learned Income Tax Appellate Tribunal has been

rendered infructuous. The learned counsel for the Assessee does not object to the same. Accordingly, the Appeals are dismissed as infructuous. No costs.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

ssk.

To

1. The Commissioner of Income Tax
Coimbatore.
2. Income Tax Appellate Tribunal,
Madras 'B' Bench, Chennai
3. The Joint Commissioner of Income Tax,
Special Range I, Coimbatore.
4. The Deputy Commissioner of Income Tax,
Special Range-I, Coimbatore.

+1 cc to Mr.T.R.Senthil Kumar, Advocate, Sr.No. 26777

+1 cc to Mr.Subbaraya Aiyar Padmanabhan, Advocate, Sr.No. 26343

CSL/29.05.2019

TCA Nos.340 & 341 of 2009

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