IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 9.4.2019

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.V.KARTHIKEYAN

Tax Case Appeal No.235 of 2019
and
C.M.P.No.6822 of 2019

Smt.Priya Rajasekhar
Prop. M/s.Rithwik Softex,
No.54, Beach Road, Kalakshetra Colony,
Besant Nagar, Chennai-90.
(PAN: AHXPP4655L) ... Appellant

Vs.

The Income Tax Officer,
Business Ward IV(3), Chennai-34. ... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai, dated 13.10.2017 made in ITA No.1617/Mds/2016, against the order passed by the Commissioner of Income Tax (Appeals)-15 Chennai-34 dated 08.03.2016 , made in ITA No.150/CIT (A)-15/14-15, and against the order passed by the Income Tax Officer, Business Ward IV(3), Chennai 34 dated 28-03-2014 made in P.A.No/GIR No.AHXPP4655L.

For Appellant : Mr.Palani Selvaraj

For Respondent : Ms.K.G.Usha Rani
Standing Counsel

JUDGMENT

(Delivered by DR.VINEET KOTHARI,J)

In the present Appeal filed by the Assessee, we had passed the following order on 20th March 2019:-

"After hearing the learned counsels at some length, we find that in the order passed by the learned Income Tax Appellate Tribunal on 13.10.2017, the learned Tribunal had, in fact, given a partial relief to the appellant-assessee under Section 10A of the Income Tax Act,1961, of the exemption on the three invoices raised prior to 22.11.2010, on which date, the Letter of Approval given by the competent authority concerned expired and the appellant-assessee, admittedly, did not go for renewal of the same.

2. It appears that despite giving the said partial relief to the assesee in Paragraph 6 in the operative portion, the learned Tribunal dismissed the appeal of the assessee in entirety and thereafter dismissed the Miscellaneous Petition also. Consequently, the entire relief under Section 10A of the Act had been denied to the assessee while passing the impugned effect order and vide Demand Notice, dated 21.02.2019, of Rs.13,49,510/-, which is, apparently, in conflict with the finding given by the learned Tribunal.

3. Therefore, we direct the Assessing Authority to pass fresh appeal effect order in consonance with the order passed by the learned Tribunal, dated 13.10.2017, and remain present before this Court along with a copy of the said order on the next date of hearing on 02.04.2019.

4. List the matter on 02.04.2019."

2. Learned Counsel for the Revenue has submitted that a copy of the Appeal effect order passed on 31.3.2019 in pursuance of the aforesaid order granting partial relief to the Assessee under Section 1OA of the Act on the Exports made prior to 22.11.2010 when the approval in favour of the Assessse expired and no renewal was made by STPI in favour of the Assessee. The Assessee was entitled to partial relief under Section 10A of the Act only to the extent of Exports made prior to 22.11.2010 which, now, stands granted by the Assessing Authority on the basis of the order passed by the learned Tribunal on 13.10.2017.

3. Accordingly, this Appeal filed by the Assessee has become infructuous and it is disposed of without answering the questions of law raised. No costs. The connected miscellaneous petition is closed.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

ssk.

To

1. The Income Tax Officer,
   Business Ward IV(3), Chennai-34.

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

3. The Commissioner of Income Tax,
   (Appeals)-15, Chennai-34.

+1cc to Mr.Palaniselvaraj, Advocate Sr.34673
+1cc to Mr.T.R.Senthilkumar, Advocate Sr.34574

TCA No.235 of 2019

ln[co]
srg 03/07/2019