IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.11.2020

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM
and
THE HONOURABLE MRS.JUSTICE PUSHPA SATHYANARAYANA

Tax Case Appeal Nos.402 to 404 of 2020

Maruthi Poly Bags P. Ltd.,
Pudukottai ...Appellant in all Appeal

Vs

The Deputy Commissioner of
Income Tax, Circle 3(1), Trichy ...Respondent in all Appeal

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 09.10.2019 passed by the Income Tax Appellate Tribunal, Madras 'B' Bench, Chennai made in I.T.A.Nos. 539 to 541/Chny/2019 respectively for the assessment years 2009-10, 2010-11 and 2011-12.

Against the order of the Deputy Commissioner of Income Tax, Circle I(2), Trichy, Assistant Commissioner of Income Tax Circle-3(1), Trichy, Deputy Commissioner of Income Tax, Circle 3 (1), Trichy dated 28.03.2014, 20.12.2017, 30.12.2016 in PAN.No.AACCM9978N for the Assessment Year 2011-2012, 2010-2011 and 2009-2010 respectively.

Against the order of the Commissioner of Income Tax (Appeals)-2, Chennai in ITA No.100/2014-15/CIT(A-2) TRY, dated 02/02/2017, ITA No.134/2017-18/CIT(A)-I TRY dated 11.02.2019, ITA NO.251/2016-2017/CIT(A)-/TRY dated 11.02.2019, for the Assesment year 2011-2012, 2010-2011 and 2009-2010, respectively.

For Appellant : Mr.V.S.Jayakumar
For Respondent : Mr.M.Swaminathan, SSC

Judgment was delivered by T.S.SIVAGNANAM,J

These appeals have been filed by the assessee under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity) challenging the common order dated 09.10.2019 made in I.T.A.Nos.539 to 541/ Chny/2019 on the file of the Income Tax Appellate Tribunal, Chennai, 'B' Bench ('the Tribunal' for brevity) respectively for the assessment years 2009-10, 2010-11 and 2011-12.

2. The assessee has filed these appeals by raising the following substantial questions of law:

> "i. Whether, on the facts and in the circumstances of the case, the Tribunal is correct in law in holding that the addition made by the Lower Authorities is correct?
>
> ii. Whether the Tribunal is right in law in holding that the information received from the Central Excise Authorities would be justified to reopen the income tax assessment ?
>
> iii. Whether the Tribunal is correct in law in holding that the computation made by the appellant is not sustainable in law ? And
>
> iv. Whether the order of the Tribunal is right in law and is perverse when it concluded that the sales in question is unaccounted and warrants addition for the year under consideration ?"

3. We have heard Mr.V.S.Jayakumar, learned counsel appearing for the appellant/assessee and Mr.M.Swaminathan, learned Senior Standing Counsel appearing for the respondent/Revenue.

4. The learned counsel on behalf of the appellant/assessee submits that the assessee already filed the declaration/undertaking under the Vivad Se Vishwas Scheme respectively on 09.9.2020, 23.9.2020 and 23.9.2020 and is awaiting orders to be passed in Form No.3.

5. In the light of the subsequent event, the Competent Authority shall process the applications/declarations in accordance with the Direct Tax Vivad Se Vishwas Act, 2020 (Act 3 of 2020) and pass appropriate orders as expeditiously as possible. The assessee is given liberty to restore these appeals in the event the ultimate decision to be taken on the declarations filed by the assessee under Section 4 of the said Act is not in favour of the assessee. If such a prayer is made, the Registry shall entertain the prayer without insisting upon any applications to be filed for condonation of delay in restoration of the appeals and on such request made by the assessee by filing miscellaneous petitions for restoration, the Registry shall place such petitions before the appropriate Division Bench for orders.

6. The tax case appeals stand disposed of with the aforementioned liberty. Consequently, the substantial questions of law raised are left open. No costs.

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

RS

To

1.The Registrar,
The Income Tax Appellate Tribunal, 'B' Bench, Chennai.

2.The Deputy Commissioner of Income Tax, Circle 3(1), Trichy

3.The Asst.Commissioner of Income Tax, Circle 3(1), Trichy.

+1cc to Mr.V.S.Jaya Kumar, Advocate, S.R.No.37734
+1cc to Mr.M.Swaminathan, Advocate, S.R.No.37904

TCA.Nos.402 to 404 of 2020

PPA(CO)
KKV/23/12/2020