In the High Court of Judicature at Madras

Dated : 06.7.2020

Coram :

The Honourable Mr.Justice T.S.SIVAGNANAM

and

The Honourable Mrs.Justice V.BHAVANI SUBBAROYAN

Tax Case Appeal Nos.242 & 243 of 2015

The Commissioner of Income Tax, Chennai ...Appellant/Respondent

Vs

M/s.Hyundai Motor India Ltd., Irungattukottai, Sriperumbudur Taluk, Kanchipuram District. ...Respondent/Appellant

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 04.7.2014 made in S.P.Nos.184 and 185 /Mds/2014 respectively in ITA.Nos.2157/Mds/2011 and 2353/Mds/2012 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment years 2007-08 and 2008-09 against the Assessment order dated 29.10.2012 made in GIR/PA No.AAACH2364M Assessment year 2008-09 on the file of the Deputy Commissioner of Income Tax Large Taxpayer Unit, Chennai, and the file No.DRP/CHE/17/2012 order dated 31/08/2012 before the Dispute Resolution Panel, Chennai and the file of Deputy Commissioner of Income Tax Large Taxpayer Unit, Chennai Assessment order dated 31/10/2011 made in GIR/PA No.AAACh2634M Assessment Year 2007-08.

For Appellant:Mr.T.Ravikumar, SSC &
Mrs.R.Hemalatha, SSC

For Respondent:Mr.R.Vijayaraghavan for
M/s.Subbaraya Aiyer Padmanabhan

COMMON JUDGMENT

(Judgment was delivered by T.S.Sivagnanam,J)

We have heard Mr.T.Ravikumar and Mrs.R.Hemalatha learned Senior Standing Counsel appearing for the appellant - Revenue and Mr.R. Vijayaraghavan, learned counsel appearing on behalf of M/s.Subbaraya Aiyer Padmanabhan, learned counsel on record for the respondent.

2. These appeals, filed by the Revenue under Section 260A of the Income Tax Act, 1961 (for short, the Act) are directed against the common order dated 04.7.2014 made in S.P.Nos.184 and 185 /Mds/2014 respectively in ITA.Nos.2157/Mds/2011 and 2353/Mds/2012 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench (for brevity, the Tribunal) for the assessment years 2007-08 and 2008-09.

3. The appeal has been admitted on 22.6.2015 on the following substantial questions of law :

> "i. Whether the Tribunal is right in holding that the assessee had cooperated in the appeal proceedings and granted stay of recovery of tax for a further period of 90 days or until disposal of the appeal, whichever is earlier, which is contrary to the statutory provisions of Section 254(2A) of the Income Tax Act ? and
>
> ii. Is not the finding of the Tribunal bad by granting stay of further period of 90 days or until disposal of the appeal, which is contrary to the statutory provision enacted and against the intention of the Legislature ?"

4. The learned Senior Standing Counsel appearing for the Revenue submit that the main appeals themselves had already been disposed of by the Tribunal.

5. The said submission of the learned Senior Standing Counsel is recorded.

6. In view of the subsequent development, which took place during the pendency of these appeals, the necessity to decide the substantial questions of law framed for consideration would not arise, as the issues have become academic.

7. Accordingly, the above tax case appeals are closed leaving the substantial questions of law framed for consideration to be agitated in any other proceedings, if the respondent - assessee or any other assessee deems it appropriate. No costs.

Sd/-
Assistant Registrar(CO MDU)

//True copy//

Sub Assistant Registrar

RS

To

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

2. The Deputy Commissioner of Income Tax,
   Large Tax Payer Unit, Chennai.

TCA.Nos.242 & 243 of 2015

RLD(CO)
GMY(10/09/2020)