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 No.963 of 2015

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

Vs

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

APPEAL under Section 260A of the Income Tax Act, 1961 against the order dated 07.2.2014 made in S.P.No.107/Mds/2013 in ITA.No.2353/Mds/ 2012 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment year 2008-09 against the Assessment order date 29.10.2012 made in GIR NO/PA No.AAACh2364 in for Assessment year 2008-2009 on the file of Deputy Commissioner of Income Tax Large Tax Payer unit, Chennai and the Directions issued dated 31.08.2012 made in DRP/CHE/17/2012 on the file of the Dispute Resolution panel, Chennai and the Assessment order date 31.10.2011 made in GIR/PA No.AAACH2364 in Assessment year 2007-2008 on the file of Deputy Commissioner of Income Tax, Large Tax payer unit Chennai and against the Order of the Commissioner of Income Tax (Appeals), Chennai -34, made in ITA No. dated against the Order of the Income Tax Officer made in the order date 30.09.2011 made in F.NO.DRP/Chennai/Sectt/53/2011 on the file of the Dispute Resolution panel(DRP) Chennai.

For Appellant : Mr.T.Ravikumar, SSC & Mrs.R.Hemalatha, SSC
For Respondent : Mr.S.P.Chidambaram

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.S.P. Chidambaram, learned counsel appearing for the respondent.

2. This appeal, filed by the Revenue under Section 260A of the Income Tax Act, 1961 (for short, the Act) is directed against the order dated 07.2.2014 made in S.P.No.107/Mds/2013 in ITA.No.2353/Mds/2012 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench (for brevity, the Tribunal) for the assessment year 2008-09.

3. The appeal has been admitted on 24.11.2015 on the following substantial questions of law :

> "i. Whether, on the facts and in the circumstances of the case, the Tribunal was right in extending the stay beyond the period of 365 days which is contrary to the Third Proviso stated in Section 254(2A) of the Income Tax Act, 1961 ?
>
> ii. Is not the finding of the Tribunal bad by extending the stay for a further period of 90 days on 07.2.2014 which would in aggregate amount to in all 506 days which is contrary to the statutory provisions enunciated in Section 254(2A) Third Proviso ? And
>
> iii. Whether the Tribunal has power to grant stay beyond 365 days in aggregate especially when the Third Proviso to Section 254(2A) clearly indicates that if the appeal is not disposed of within the period allowed, then the order of stay shall stand vacated ?"

4. The learned Senior Standing Counsel appearing for the Revenue submit that the main appeal itself 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 this appeal, 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 appeal is 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

//True Copy//

Sub Assistant Registrar

To

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

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

3.The Secretary
The Dispute Resolution panel
Chennai-34

4.The Income Tax Officer
Dispute Resolution Panel(DRP)
Room no.217, II floor, Main Building, Aayakar Bhawan
121 Nungambakkam High Road, Chennai-34

TCA.No.963 of 2015

RLD(CO)
RV(06/10/2020)