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.132 TO 134 OF 2016 & CMP.NOS.1958 & 1959 OF 2016

The Commissioner of Income Tax, Central IV, Chennai-34 ...Appellant in all Cases

Vs

M/s.Vellore Institute of Technology, Vellore-1. ...Respondent in all Cases

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 05.6.2015 made in S.P.Nos.348 to 350/2015 in respectively in ITA.Nos.294 to 296/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench for the assessment years 2002-03 to 2004-05 respectively against the order passes by the Assistant Commissioner of Income Tax, Central Circle I(1), Chennai-34, dated 19.12.2014 in PAN.AAATN0569M.

For Appellant : Mr.T.R.Senthilkumar, SSC assisted by Ms.K.G.Usharani, SC

For Respondent : Ms.J.Srividhya

COMMON JUDGMENT

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

We have heard Mr.T.R.Senthilkumar, learned Senior Standing Counsel assisted by Ms.K.G.Usharani, learned Standing Counsel appearing for the appellant - Revenue and Ms.J.Srividhya, learned counsel appearing 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 05.6.2015 made in S.P.Nos.348 to

350/2015 in respectively in ITA.Nos.294 to 296/Mds/2014 on the file of the Income Tax Appellate Tribunal, Chennai 'B' Bench (for brevity, the Tribunal) for the assessment years 2002-03 to 2004-05.

3. The Revenue filed these appeals by raising the following substantial question of law :

> "Whether, on the facts and in the circumstances of the case, the Appellate Tribunal is correct in extending interim order of stay beyond statutory period of 365 days as prescribed under Third Proviso to Section 254(2A) of the Income Tax Act?"

4. The learned Senior Standing Counsel appearing for the Revenue submits that the main appeals themselves had already been disposed of by the Tribunal and hence, these appeals filed by the Revenue are not pressed.

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 question of law raised, would not arise, as the issue has become academic.

7. Accordingly, the above tax case appeals are dismissed as infructuous and the substantial question of law is left open. No costs. Consequently, the connected CMPs are also dismissed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

RS

To

1.The Income Tax Appellate Tribunal, Chennai 'B' Bench,Chennai.
2.The Commissioner of Income Tax Central IV, Chennai-34.
3.The Assistant Commissioner of Income Tax,
Central Circle-I(1), Chennai-34.

TCA.Nos.132 to 134 of 2016 &
CMP.Nos.1958 & 1959 of 2016

BR(CO)
KKV/18/08/2020