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.192 to 197 of 2016

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

Vs

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

APPEALS under Section 260A of the Income Tax Act, 1961 against the common order dated 10.3.2015 made in S.P.Nos.119 to 121 in ITA.Nos.294 to 296/Mds/2014 and MP.Nos.22 to 24/Mds/2015 in S.P.Nos.459 to 461/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 passed by the Commissioner of Income Tax in PA.AAATN0569M dt.22.8.2014.

For Appellant: Mr.T.R.Senthilkumar, SSC assisted by in all Cases
Ms.K.G.Usharani, SC
For Respondent: Ms.J.Srividhya in all cases

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 10.3.2015 made in S.P.Nos.119 to 121 and MP.Nos.22 to 24/ Mds/2015 in S.P.Nos.459 to 461/Mds/2014 respectively in ITA.Nos.294 to 296/Mds/2014 and 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 appeals have been admitted on 29.2.2016 on the following substantial questions of law :

"TCA.Nos.192 to 194 of 2016 :

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

TCA.Nos.195 to 197 of 2016 :

"Whether on the facts and in the circumstances of the case, the Appellate Tribunal is correct in taking up the case for hearing when the main issue is pending before the Special Bench of the Income Tax Appellate Tribunal at Hyderabad ?"

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 questions of law framed for consideration would not arise, as the issues have become academic.

7. Accordingly, the above tax case appeals are dismissed as infructuous and the substantial questions of law are left open. No costs.

-s/d-
Assistant Registrar(CS-I)

True Copy

Sub-Assistant Registrar

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

2.The Assistant Commissioner of Income Tax,
Central Circle IV, Chennai-34.

3.The Commissioner of Income Tax, Central IV, Chennai-34.

Rld(co)
krd 18/8