

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.10.2020

CORAM

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE M.S.RAMESH

T.C.A. Nos.773 to 777 of 2016

Klaus Dieter Bergman,
A1, Parsen Sesh Nestle,
South West, Nanjundapuram Road,
Coimbatore

...Appellant in all TCAs.

vs.

The Asst. Commissioner of Income Tax,
Salary Circle, Race Course Road,
Coimbatore 641 018

...Respondent in all TCAs.

Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "C" Bench, dated 22.04.2016 in ITA Nos.148 to 152/MDS/2016. against the Order of the Commissioner of Income Tax (Appeals)-3, Coimbatore, dated 24/11/2015 in IT Appeal No.482/2014-2015, 481/2014-2015, 480/2014-2015, 479/2014-2015, 478/2014-2015 for the assessment year 2007-08 to 2008-2009, 2009-2010, 2010-2011, 2011-2012 respectively. Against the order of the Assistant Commissioner of Income Tax, Salary Circle-1, Coimbatore, dated 26.08.2014 in PAN No.ANEPB5160D for the Assessment year 2007-2008, 2008-2009, 2009-2010, 2010-2011, 2011-2012 respectively.

For Appellant

Mr.Kaushik
for Mr.S.Sridhar

For respondent

Mr.T.R.Senthil Kumar
Senior Standing Counsel

JUDGMENT

(Delivered by DR.VINEET KOTHARI, J.)

The learned Counsel for the Respondent Mr.T.R.Senthil Kumar, submits that in view of the fresh penalty orders passed by the Assessing Authority, by which, the penalty in question has been dropped by order dated 11.05.2018, the present appeals

filed by the Assessee under Section 260A of the Income Tax Act, arising from the original penalty order, which no longer survives, have become infructuous. The learned Counsel for the Appellant/Assessee does not dispute this position.

2. In view of the above, the appeals are dismissed as infructuous and the questions of law raised therein need not be answered. There is no order as to costs. Consequently, CMP Nos.17118, 17120, 17122, 17124, 17126 of 2016 are also dismissed.

Sd/-

Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. Income Tax Appellate Tribunal,
'C' Bench, Chennai.
 2. The Commissioner of Income Tax(Appeals)-3,
Coimbatore.
 3. The Assistant Commissioner of Income Tax,
Salary Circle-1, Coimbatore.
- +1cc to Mr.T.R.Senthil Kumar, Advocate in SR.NO..32561

T.C.A. Nos.773 to 777 of 2016

SSD(CO)
RV(06/11/2020)

सत्यमेव जयते

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