

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.07.2020

CORAM

THE HONOURABLE DR.JUSTICE VINEET KOTHARI
&
THE HONOURABLE MR.JUSTICE KRISHNAN RAMASAMY

T.C.A.No.90 of 2017

Principal Commissioner of Income Tax 2
No.63, Race Course Road,
Coimbatore 641 018. ... Appellant/Respondant

-Vs-

M/s.S.P. Mani and Mohan Dairy,
84, Jeevaantham Street,
Kollampalayam, Erode 638 002. ... Respondent/Appellant

Prayer: Tax Case Appeal filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, dated 29.06.2016 in ITA.No.1810/Mds/2016, against the order of the Commissioner of Income Tax (Appeals)-3, Coimbatore dated 28.03.2016 and made in IT Appeal No.99/15-16 and against the order of the Assistant Commissioner of Income Tax (Circle-1), Erode-6380001 dated 30.03.2015 made in PAN AAKFS5133J for the assessment year 2012-13

For Appellant : Mr.T.R. Senthilkumar
Sr. Standing Counsel
M/s.K.G. Usharani,
Jr. Standing Counsel

For Respondent : Mr.R.C. Ramani
Sr. Counsel for
Mr. B. Raveendran

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JUDGMENT

(Delivered by Dr.Vineet Kothari, J.)

The Court was held by Video Conference, as per the Resolution of the Full Court dated 3 July 2020, by Judges at their respective residences and the counsel, staff of the Court appearing from their respective residences.

2. Mr.T.R.Senthil Kumar, learned counsel appearing for the Revenue submits that a fresh assessment order, in pursuance of the impugned remand order of the learned Tribunal, has been passed by the Assessing Authority on 26.10.2016 for the Assessment Year 2012-13. Therefore, the present appeal filed by the Revenue has become infructuous.

3. Mr. R.L.Ramani, learned Senior counsel appearing for the respondent/assessee has no objection for the same.

4. Accordingly, the present Tax Case Appeal is dismissed as infructuous. There shall be no order as to costs.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

To

1. The Income Tax Appellate Tribunal Madras "C" Bench, Chennai.
2. The Commissioner of Income Tax (Appeals)-3, Coimbatore.
3. The Assistant Commissioner of Income Tax Circle-1), Erode-6380001.

+1cc to Mr.T.R.Senthil Kumar, Advocate, Sr.NO.25671

सत्यमेव जयते

T.C.A.No.90 of 2017

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