

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.01.2021

CORAM

**THE HON'BLE MR.JUSTICE M. DURAISWAMY
AND
THE HON'BLE MRS.JUSTICE T.V. THAMILSELVI**

Tax Case Appeal No.1183 of 2008

M/s.Ashok Leyland Ltd.,
19, Rajaji Salai,
Chennai – 600 002.

... Appellant

Vs.

The Joint Commissioner of Income Tax,
Special Range - II,
Chennai – 600 034.

... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "A" Bench, dated 31.08.2007 passed in I.T.A.No.900/Mds/2001.

For Appellant : Mr.R.Venkatanarayanan,
for M/s.Subbaraya Aiyar

For Respondent : Mr.T.Ravi Kumar,
Senior Standing Counsel

J U D G M E N T

(Delivered by M.DURAISWAMY, J.)

This appeal filed by the assessee under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity), is directed against the order dated 31.08.2007 passed by the Income Tax Appellate Tribunal, Madras "A" Bench, ('the Tribunal' for brevity) in I.T.A.No.900/Mds/2001 for the assessment year 1993-94. The appeal was admitted on 21.08.2008 on the following Substantial Question of Law:

“Whether on the facts and in the circumstances of the case, the Tribunal was right in law in holding that the appellant is not entitled to deduction u/s 43B in respect of the contribution to provident fund dues pertaining to March 1993 paid before 15.4.93 within the due date and before the due date of filing the return of income?”

2. We have heard Mr.R.Venkatanarayanan, learned counsel for the appellant/assessee and Mr.T.Ravi Kumar, learned Senior Standing Counsel for the respondent/Revenue.

3. It may not be necessary for this Court to decide the Substantial Question of Law framed for consideration on account of certain

subsequent developments. The Government of India enacted the **Direct Tax Vivad Se Vishwas Act, 2020 (Act 3 of 2020)** to provide for resolution of disputed tax and for matters connected therewith or incidental thereto. The Act of the Parliament received the assent of the President on 17th March 2020 and published in the Gazette of India on 17th March 2020.

4. We are informed by the learned counsel for the appellant/ assessee that the assessee has already been issued with Form – 3 on 31.12.2020 and the learned counsel for the appellant seeks permission of this Court to withdraw the appeal.

5. In view of the submission made by the learned counsel for the appellant, the Tax Case Appeal stands dismissed as withdrawn. No costs.

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Index : Yes/No
Internet : Yes
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[M.D., J.] [T.V.T.S., J.]
25.01.2021
(3/3)

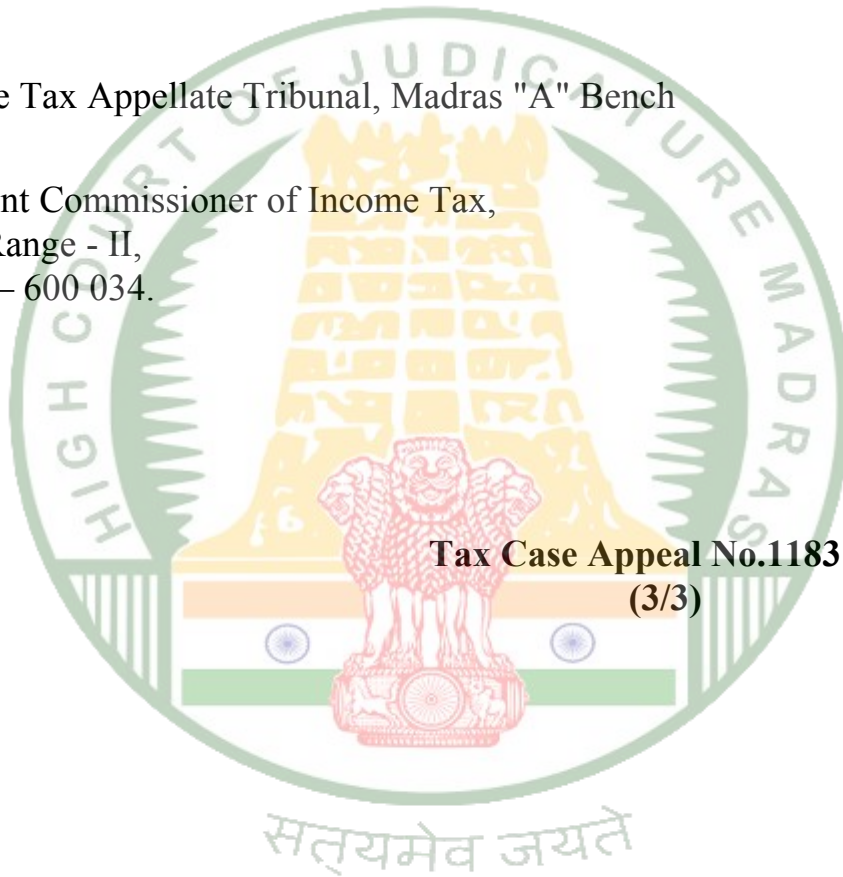
**M. DURAISWAMY, J.
and
T.V. THAMILSELVI, J.**

va

To

1. Income Tax Appellate Tribunal, Madras "A" Bench

2. The Joint Commissioner of Income Tax,
Special Range - II,
Chennai – 600 034.



**Tax Case Appeal No.1183 of 2008
(3/3)**

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