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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.12.2021

CORAM :

THE HON'BLE MR.JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR.JUSTICE MOHAMMED SHAFFIQ

Tax Case Appeal No.1146 of 2009

M/s. Superfil Products Ltd.
Present Address: Old No. 407/1, New No.808/1
G.R.Complex Basement
Anna Salai, Nandanam
Chennai – 600 035. ...Appellant/Petitioner

Vs.

The Deputy Commissioner of Income-Tax
Company Circle -VI (4)
Chennai – 600 034. ...Respondent/Respondent

Tax Case Appeal filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "A" Bench, Chennai dated 01.06.2009 passed in I.T.A.No.1860/Mds/2008 against the order dated 17.03.2008 made in ITA.No.564/2006-2007 on the file of the Commissioner of Income Tax Appeal-V, Chennai – 34 for the Assessment year 1999-2000 and against the order dated 21.12.2006 made in PAN/GIR No.AAACS8817Q/SU-58 on the file of the Deputy Commissioner of Income Tax Company Circle VI (4), Chennai– 34 for the Assessment Year 1999-2000

For Appellant : Mrs. Lakshmi Sriram

For Respondent : Mr. J.Narayanaswamy
Senior Standing Counsel

J U D G M E N T
(delivered by R. MAHADEVAN, J.)

This Tax Case Appeal has been filed by the appellant / Assessee challenging the order dated 01.06.2009 passed by the Income Tax Appellate Tribunal, Bench 'A', Chennai ('the Tribunal', for brevity) in I.T.A.No.1860/Mds/2008 for the Assessment Year 1999-2000.

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2.Th is tax case appeal has been admitted on 26.10.2009 on the following substantial question of law : -

> "Whether on the facts and in the circumstances of the case, the Appellate Tribunal is right in law in holding that the deductions under Section 80I and 80HHC with reference to under Sec80IA should be denied in the light of Sec. 80IA(9) of the Income Tax Act 1961?"

3.When the matter was taken up for consideration, the learned counsel appearing for the appellant / assessee submitted that during the pendency of this tax case appeal, the assessee has filed the requisite Forms 1 and 2 under Section 4 of the Direct Tax Vivad Se Vishwas Act, 2020, which were accepted and Form 3 was issued to the assessee on 04.01.2021 by the Income Tax Department. The learned counsel has also filed a copy of the Form-3 to that effect before this Court.

4.The aforesaid submission made by the learned counsel for the appellant / assessee has also been fairly conceded by the learned senior standing counsel appearing for the respondent / Revenue.

5.This court heard the submissions made by the learned counsel on either side, as per which, the assessee has already availed the benefit conferred under the beneficial legislation viz., the Direct Tax Vivad Se Vishwas Act, 2020, enacted for resolution of disputed tax and for matters connected therewith or incidental thereto, which came into force with effect from 17.03.2020; and the declarations submitted by the assessee were also accepted and Form 3 was also issued to them by the Income Tax Department. In view of such development, it is unnecessary for this court to decide the substantial questions of law arisen in this tax case appeal.

6.Therefore, recording the submissions so made by the learned counsel on either side, this appeal stands disposed of, directing the department to process the application in accordance with the Act and communicate the decision to the assessee at the earliest. No costs.

Sd/-
Assistant Registrar(CS III)

//True Copy//

Sub Assistant Registrar

Maya

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To

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

2. The Deputy Commissioner of Income-Tax
   Company Circle -I (3)
   Chennai - 600 034.

3. The Commissioner of Income Tax,
   Appeal-V,
   Chennai - 34.

+1cc to M/s.Lakshmi Sriram, Advocate, S.R.No.69393

Tax Case Appeal No.1146 of 2009

SR(CO)
RGA(11/01/2022)

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