IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.12.2021

CORAM :

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

T.C.A. No. 160 of 2009

M/s. Elgi Ultra Industries Ltd.
1239, India House
Trichy Road
Coimbatore-641 018. .. Appellant

Versus

The Assistant Commissioner of Income Tax
Company Circle 1(1)
Coimbatore. .. Respondent

Tax Case Appeal filed under Section 260-A of the Income Tax Act, 1961 against the orders of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 21.11.2008 passed in MP No. 292/Mds/2008 in I.T.A.No.2256/Mds/2006 for the Assessment Year 2004-05.

Against the order of the Income Tax Appellate Tribunal Bench 'D' Chennai, dated 06.06.2008, I.T.A.No.2256/Mds/2006, PAN.AABCE4566G for the Assessment year 2004-05 and against the order of the Income Tax Appellate Tribunal, Chennai, Bench 'D', I.T.A.No.1454 to 1456/MDS/2006, PAN.AAACE4784E, for the Assessment year 2001-02 to 2003-04, and against the order of the Income Tax Appellate Tribunal, Chennai, Bench 'D', I.T.A.No.2207 & 2208/MDS/2005 for the Assessment year 2002-03 & 2003-04 and against the order of the Income Tax Appellate Trial, Chennai, Bench 'D', I.T.A.No.3181, 3182, 3183 & 3184/MDS/2004 dated 10.11.2006 for the Assessment year 1998-99, 1998-2000, 2000-01 & 2001-02 and I.T.A.No.1252/1253/MDS/05 for the Assessment year 1999-2000 & 2000-01 and I.T.A.No.3212, 3213, 3214 & 3215 / MDS/2004 for the Assessment 1998-99, 1999-2000, 2000-01 &2001-02 and against the order of the Commissioner of Income Tax (Appeals-I), Coimbatore, dated 05.09.2006 PAN.AAACE4566G for the Assessment year 2004-05 Appeal.No.314/05-06 and against the order of the Assistant Commissioner of Income Tax Company Circle I(1), Coimbatore dated 27.10.2005 PAN.GTR.No.AAACE4566G, WARD/CIRCLE/RANGE, ACIT, COM, CIR I(1) Range-I, Coimbatore, Status – Company for the Assessment year 2004-05 and against the order of the Commissioner of Income Tax (Appeals-I), dated 25.07.2005 Appeal.No.399 & 400/04-05, PAN.AABCE4566G for the Assessment year 2002-03 & 2003-04, status Company year dated 31.03.2002 & 31.03.2003 respectively.

For Appellant : Mr. N.V.Balaji
For Mr. C.Manishankar

For Respondent : Mr.M.Swaminathan
Senior Standing Counsel assisted by
Mrs. K.G.Usha Rani
Junior Standing Counsel

JUDGMENT

(Judgment was delivered by R. MAHADEVAN, J.)

According to the appellant / assessee, the Tribunal, by order dated 06.06.2008 in ITA.No.2256/Mds/2006, remitted the matter to the Commissioner of Income Tax (Appeals) for fresh consideration. Challenging the same, the appellant a petition in MP.No.292/Mds/2008, in I.T.A. No. 2256/Mds/2006 and the said petition was dismissed, by order dated 21.11.2008, which is impugned in this tax case appeal.

2. By order dated 08.06.2009, this Court admitted the aforesaid tax case appeal on the following substantial questions of law:

> "1. Whether the Tribunal was justified in law in disallowing the claim of bad debts written off by the appellant company on the facts and circumstances of the case?
>
> 2. Whether the Tribunal was justified in law in not following its own order in relation to earlier assessment years on identical facts and circumstances of case?"

3. Today, when the matter was taken up for consideration, the learned counsel for the appellant / assessee submitted that during the pendency of this appeal, the CIT (A) as directed by the Tribunal, reconsidered the appeal filed by the assessee and ultimately, dismissed the same, by order dated 24.12.2010 in ITA.No.100/09-10, which was challenged by the assessee by filing an appeal before the Tribunal in ITA.No.463/Mds/2011. The appeal filed by the assessee on the second occasion, was allowed by the Tribunal, by order dated 15.06.2011. Aggrieved by the same,

the Revenue went on appeal in TCA.No.670 of 2011, which by judgment of this court dated 14.02.2020, was dismissed on account of low tax effect. Therefore, according to the learned counsel, the issue involved herein has attained finality in the second round of litigation by order of the Tribunal dated 15.06.2011 in ITA.No.463/Mds/2011 and the appeal may be dismissed as infructuous. In this regard, learned counsel for the appellant has also filed a memo dated 07.12.2021.

4. Recording the above submission and the memo filed on the side of the appellant / assessee, this tax case appeal is dismissed as having become infructuous. No costs.

Sd/-
Assistant Registrar(CS V)

//True Copy//

Sub Assistant Registrar

Maya

To

1. The Income Tax Appellate Tribunal
   Chennai 'D' Bench.

2. The Assistant Commissioner of Income Tax
   Company Circle 1(1)
   Coimbatore.

3. The Commissioner of Income Tax (Appeals)-I,
   Coimbatore.

+1cc to Mr.M.Swaminathan, Advocate, S.R.No.65365
+1cc to Mr. N.V.Balaji, Advocate, S.R.No.65091

T.C.A. No. 160 of 2009

AD[co]
NSK 27/12/2021