IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.01.2021

CORAM

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

Tax Case Appeal Nos. 590 & 591 of 2009

N. Damotharan Welfare Trust,
737, "Green Fields",
Puliakulam Road,
Coimbatore – 641 045. ... Appellant in both the Appeals

vs.

The Income Tax Officer,
Ward III (1), Coimbatore. ... Respondent in both the Appeals

T.C.A.Nos.590 of 2009 Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, "D" Bench, Chennai dated 28.03.2008 passed in I.T.A.No.1415/Mds/2005 for the assessment Year 1996-97.

against the order of the Commissioner of Income Tax (Appeals)I, Coimbatore dated 31.03.2005 in I.T.A.No.71-C/1999-2000, I.T.A.No.59/2001-2002 for the assessment year 1996-1997, 1997-1998 respectively, (against) the order of the Income Tax Officer, Ward I(2), Coimbatore dated 15.03.1999 & 29.03.2001 respectively.

T.C.A.Nos.591 of 2009 Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, "D" Bench, Chennai dated 28.03.2008 passed in I.T.A.No.1416/Mds/2005 for the assessment Year 1997-98.

For Appellant : Mr.Kaushik
in both cases for M/s. K.Ravi

For Respondent : Mr.J. Narayanasamy
in both cases Senior Standing Counsel

COMMON JUDGMENT

(Judgment was delivered by M.DURAISWAMY, J.)

These appeals filed by the assessee under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity), are directed against the order dated 28.03.2008 passed by the Income Tax Appellate Tribunal, "D" Bench, Chennai ('the Tribunal' for brevity) in I.T.A.Nos.1415/Mds/2005 and 1416/Mds/2005 for the assessment years 1996-97 and 1997-98.

2. The appeals were admitted on 14.07.2009 on the following Substantial Questions of Law:

> " 1) Whether in the facts and circumstances of the case, the Hon'ble Income Tax Appellate Tribunal is right in disallowing the claim of exemption u/s 11 of the Income Tax Act, 1961?
>
> (ii) Whether in the facts and circumstances of the case, the Hon'ble Income Tax Appellate Tribunal has given a perverse finding that the consideration has not been passed even till date, when in fact, the consideration has been passed and the same has been recorded in the order of the Commissioner of Income Tax (Appeals)?
>
> (iii) Whether in the facts and circumstances of the case, the Hon'ble Income Tax Appellate Tribunal is right in invoking the provisions of Sec. 13(1) © and Sec.13(1)(d) of the Income Tax Act, 1861, so as to deny exemption u/s 11 and 12 of the Income Tax Act, 1961?"

2.. We have heard Mr.Kaushik, learned counsel for the appellant/ assessee and Mr.J. Narayanasamy learned Senior Standing Counsel for the respondent/Revenue.

3. It may not be necessary for this Court to decide the Substantial Questions 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 18.12.2020 for both the assessment years 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, both the Tax Case Appeals stand dismissed as withdrawn. No costs.

s/d-
Assistant Registrar

True Copy

Sub-Assistant Registrar

To

1. The Registrar
   Income Tax Appellate Tribunal
   Chennai "D" Bench.

2. The Commissioner of Income Tax (Appeals)1
   Coimbatore

3. The Income Tax Officer,
   Ward III (1),
   Coimbatore.

4. The Income Tax Officer
   Ward 1(2), Coimbatore

Tax Case Appeal Nos.590 & 591 of 2009

PPA(CO)
SP(12/02/2021)