

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 22.01.2021

CORAM:

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

T.C.A.Nos. 1335 & 1336 of 2010 and
M.P.1 of 2010 in
T.C.A.No.1336 of 2010

Commissioner of Income Tax 1,
Chennai. ...Appellant/Appellant in both TCAs

v.

M/s. Tamil Nadu Urban Finance and Infrastructure
Development Corporation Ltd.,
No.460/102, Anna Salai,
Nandanam, Chennai - 600 035.
...Respondent/Respondent in both TCAs

T.C.A. No. 1335/2010 : Appeal preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai "D" Bench, dated 03.06.2010 in ITA.No.79/Mds/2010 for the Assessment Year 2005-06 and this appeal preferred against the Commissioner of Income Tax (Appeals) III 121, Mahatma Gandhi Road, Chennai 34 order dated 30.10.2009 made in ITA452/07-08/AIII for the Assessment Year 2005-2006(TCA 1335/2010) and against the Assistant Commissioner of Income Tax, Company Circle III(1) Chennai order dated 29.11.2007 made in GIR NO/PAN AAAC1259R/31023-T for the Assessment year 2005-2006.

T.C.A. No. 1335/2010 : Appeal preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai "D" Bench, dated 03.06.2010 in ITA.No.80/Mds/2010 for the Assessment Year 2006-07 and this appeal preferred against the Commissioner of Income Tax (Appeals) III 121, Mahatma Gandhi Road, Chennai 34 order dated 30.10.2009 made in ITA163/08-09/AIII for the Assessment Year 2006-2007 and against the Assistant Commissioner of Income Tax, Company Circle III(1) Chennai-34 order dated 28.11.2008 made in GIR NO/PAN AAAC1259R/31023-T for the Assessment year 2006-2007.

For Appellant : Mr. M. Swaminathan,
Senior Standing Counsel

For Respondent : Mr. G.Baskar

COMMON JUDGMENT
(Judgment was delivered by M.DURAI SWAMY, J.)

We have heard Mr. M. Swaminathan, learned Senior Standing Counsel for the appellant/Revenue and Mr. G.Baskar, learned counsel for the respondent.

2.Mr. M. Swaminathan, learned Senior Standing Counsel appearing for the appellant/Revenue submitted that the Tribunal had passed the order on 03.06.2010 in ITA.Nos.79/Mds/2010 & 80/Mds/2010 and subsequently, the appellant/Revenue filed Miscellaneous Petitions in M.P.Nos. 146/Mds/2011 and 147/Mds/2011 and the Tribunal, by order dated 26.08.2011, recalled the earlier order and subsequently, final order was also passed on 11.09.2012. In these circumstances, the learned Senior Standing Counsel for the appellant/Revenue submitted that both the appeals have become infructuous.

3.Recording the submissions made by Mr. M. Swaminathan, learned Senior Standing Counsel for the appellant/Revenue the above Tax Case Appeals are dismissed as infructuous. No costs. Consequently, the connected Miscellaneous Petition is closed.

-s/d-
Assistant Registrar (CS-IX)

True Copy

Sub-Assistant Registrar

Rj

To

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

2.The Commissioner of Income Tax Appeals (III)
No.121, Mahatma Gandhi Road, Chennai 34.

3.The Assistant Commissioner of Income Tax,
Company Circle-III(1), Chennai 34.

+1cc to M/s.G.Baskar, Advocate, SR.No.3868

T.C.A.Nos. 1335 & 1336 of 2010 and
M.P.1 of 2010 in
T.C.A.No.1336 of 2010

KJ(CO)
KKV/10/03/2021