IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2021

CORAM

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

Tax Case Appeal No.267 of 2011

Commissioner of Income Tax-I
Chennai. ... Appellant/Appellant

Vs.

M/s.Allianz Bio Sciences Pvt. Ltd.,
656, T.H.Road, Tondiarpet,
Chennai - 600 081. ... Respondent/Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "D" Bench, dated 19.11.2010 passed in I.T.A.No.1366/Mds/2009 for the assessment year 2006-07, against the order dated 29/05/2009 made in ITA.No.171/08-09/A-III on the file of the Commissioner of Income Tax(Appeals)-III, Chennai -34, for the Assessment year 2006-07 and against the order dated 28/11/2008 made in PAN./GIR.No.AABCH2431G/Ax6-765 on the file of the Deputy Commissioner of Income Tax Company Circle (I), Chennai for the Assessment year 2006-2007.

For Appellant : Mrs.R.Hemalatha
Standing Counsel

For Respondent : Mr.R.Sivaraman

J U D G M E N T
(Delivered by M.DURAISWAMY, J.)

This appeal filed by the Revenue under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity), is directed against the order dated 19.11.2010 passed by the Income Tax Appellate Tribunal, Chennai "D" Bench, ('the Tribunal' for brevity) in I.T.A.No.1366/Mds/2009 for the assessment year 2006-2007. The above appeal has been admitted on 17.08.2011 on the following Substantial Questions of Law:

> *"1.Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the assessee company was entitled to deduction under Section 80-IB in respect of its unit in Pondicherry even though the entire manufacture of drugs and formulations were done under 'loan license' only, on the basis of a job work*

contract with M/s.Tablets (India) Ltd. which supplied all the raw materials, specifications and exercised complete supervision of the manufacture of the drugs ensuring the quantity and quality thereof?

2.Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the Explanation under Section 80-IA introduced by the Finance Act 2007 with effect from 01.04.2000 was not applicable to Section 80-IB?"

2. We have heard Mrs.R.Hemalatha, learned Standing Counsel for the appellant/Revenue and Mr.R.Sivaraman, learned counsel for the respondent/assessee.

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.Learned counsel for the respondent/assessee submitted that the assessee had availed the Vivad Se Vishwas Scheme and that the respondent/assessee had already been issued with Form-3 on 16.12.2020.

5.Since the respondent/assessee had been issued with Form-3, nothing survives for adjudication in the above appeal. Recording the submission made by the learned counsel for the respondent/assessee, the Tax Case Appeal stands disposed of. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

To
1.The Income Tax Appellate Tribunal, Chennai "D" Bench
2.The Commissioner of Income Tax-I, Chennai.
3.The Commissioner of Income Tax(Appeals) III, Chennai -34.
4.The Deputy Commissioner of Income Tax,
Company Circle (II), Chennai.

+1cc to Mr.T.Ravi Kumar, Advocate SR.NO..11072

AKM/18.03.21/3P- 6C/

Tax Case Appeal No.267 of 2011
23.02.2021