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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 31.08.2021

CORAM :

THE HON'BLE MR. JUSTICE T.S.SIVAGNANAM
AND
THE HON'BLE MR. JUSTICE SATHI KUMAR SUKUMARA KURUP

Tax Case Appeal No.136 of 2015

Commissioner of Income Tax
Circle I, Tirunelveli. ... Appellant/Respondent

Vs.

T.Mathimaran Respondent/Appellant

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 23.09.2014 passed in I.T.A.No.753/MDS/2013.

TCA No.136/2015:-

Against of order of the Commissioner of Income Tax-II Madurai. Dated 07/02/2013 in C no.114/5/CIT-11/2012-2013 and against the order of the Deputy Commissioner of Income Tax Circle I, Tirunelveli. Dated 7/12/2010 in PAN /GIR NO.ACPPM7782G for the Assessment year 2008-2009.

For Appellant : Mrs.S.Premalatha

For Respondent : Mr.R.Srinivasan

J U D G M E N T

(Judgment was delivered by T.S. SIVAGNANAM, 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 23.09.2014 passed by the Income Tax Appellate Tribunal, "D" Bench, Chennai ('the Tribunal' for brevity) in I.T.A.No.753/MDS/2013 for the assessment year 2008-2009. The above appeal has been admitted on 06.04.2015 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

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right in quashing the Revision order passed under Section 263?

2.Whether on the facts and in the circumstances of the case the Income Tax Appellate Tribunal was right in holding that Section 40(a)(ia) will not be applicable to the assessee case?

3.Whether on the facts and in the circumstances of the case the Income Tax Appellate Tribunal was right in holding that where the provision of Section 172 are to apply the provision of Sections 194C and 195 relating to TDS are not applicable?

4.Whether on the facts and circumstances of the case the Income Tax Appellate Tribunal was right to hold that any payment in pursuance of the contract payable to a resident on which tax is deductible under Chapter XVIIB, if such tax has not been deducted and paid on or before the due date specified u/s 139(1) of the Income Tax Act, assessee is liable to deduct such expense in computing income under the head Business and Profession?"

2. We have heard Mrs.S.Premalatha, learned counsel for the appellant/ Revenue and Mr.R.Srinivasan, 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 23.12.2020.

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 IV)

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Sub Assistant Registrar

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To

1. Income Tax Appellate Tribunal, "D" Bench, Chennai.

2. The Commissioner of Income Tax
Circle I, Tirunelveli.

3. The Commissioner of Income Tax-II
Madurai.

4. The Deputy Commissioner of Income Tax
Circle I, Tirunelveli.

+1cc to Mr.M.Swaminathan, Advocate, S.R.No.44072

TCA.No.136 of 2015

AJS(CO)
CT(22/09/2021)