IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 29.06.2021

CORAM

THE HON'BLE MR.JUSTICE M. DURAISWAMY
AND
THE HON'BLE MRS.JUSTICE R. HEMALATHA

Tax Case Appeal No.315 of 2015

The Commissioner of Income Tax,
Chennai. ... Appellant

Vs.

M/s.Neyveli Lignite Corporation Ltd.,
(F&AB) Income Tax Section,
Corporate Office, Neyveli - 607 801. ...Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "C" Bench, dated 31.07.2013 passed in I.T.A.No.1946/Mds/2012.

Preferred against the order of the Commissioner of Income Tax (Appeals)Large Tax Payer Unit, Chennai dated 09.07.2012 passed on I.T.A.No.68/2011-2012/LTU(A). Preferred against the order of the Joint Commissioner of Income Tax Large Tax Payer Unit, Chennai dated 14.12.2011 passed on GI.No./PA.No.AAACN1121C

For Appellant : Mr.T.Ravi Kumar
Senior Standing Counsel

For Respondent : Ms.G.Janane
for M/s.Lakshmi Kumaran

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 31.07.2013 passed by the Income Tax Appellate Tribunal, Chennai "C" Bench, ('the Tribunal' for brevity) in I.T.A.No.1946/Mds/2012 for the assessment year 2006-2007. The above appeal has been admitted on 20.07.2015 on the following Substantial Question of Law:

> "Whether on the facts and circumstances of the case, the Tribunal was right in holding that the reopening of assessment was invalid when the provisions of Section 147 of the Income Tax Act stood attracted?"

2. We have heard Mr.T.Ravi Kumar, learned Senior Standing Counsel for the appellant/Revenue and Ms.G.Janane for M/s.Lakshmi Kumaran, learned counsel for the respondent/assessee.

3. It may not be necessary for this Court to decide the Substantial Question 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 08.03.2021.

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 VII)

//True Copy//

Sub Assistant Registrar

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To

1. The Income Tax Appellate Tribunal,
   Chennai "C" Bench
   Chennai

2. The Commissioner of Income Tax,
   (Appeals),Large Tax Payer Unit
   Chennai.

3. The Joint Commissioner of Income Tax,
   Large Tax Payer Unit, Chennai.

+1cc to M/S.T. Ravi Kumar, Advocate, S.R.No.29902

Tax Case Appeal No.315 of 2015

GSM(CO)
PM(16/07/2021)