IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.04.2021

CORAM

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

Tax Case Appeal No.349 of 2015
and
M.P.Nos.1 & 2 of 2015

G.Girija, represented by Power of Attorney
G.Ranganayaki
39/1, Vivekananda Road,
Singanallur,
Coimbatore - 641 005. ... Appellant /Appellant

Vs.

The Deputy Commissioner of Income Tax,
Circle III, Coimbatore. ... Respondent/Respondent

[Cause title accepted vide order of Court
dated 03.12.2014 made in M.P.No.1 & 2 of 2014]

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "C" Bench, dated 14.03.2012 passed in I.T.A.No.1712/Mds/2011.

Preferred against the order of the Commissioner of Income Tax (Appeals)-I, Coimbatore dated 09.09.2011 made in Appeal No.385/10-11 filed against the order of the Deputy Commissioner of Income Tax Circle III, Coimbatore dated 19.01.2011 for the Assessment Year 2008-2009.

For Appellant : Mr.N.V.Balaji

For Respondent : Mr.T.R.Senthil Kumar
Senior Standing Counsel

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

This appeal filed by the assessee under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity), is directed against the order dated 14.03.2012 passed by the Income Tax Appellate Tribunal, Madras "C" Bench, ('the Tribunal' for brevity) in I.T.A.No.1712/Mds/2011 for the assessment year 2008-09. The above appeal has been admitted on 30.11.2015 on the following Substantial Questions of Law:

"1.Whether under the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in upholding the order of the Commissioner of Income Tax (Appeals) that the appellant is not eligible for deduction under Section 54B?

2.Whether under the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in concluding that the appellant has not fulfilled the conditions prescribed in Section 54B of the Income Tax Act and therefore is not eligible for deduction under that Section?

3.Whether under the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in not allowing the appellant to place evidences before it, in support of his claim for deduction under Section 54B?

4.Whether under the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in accepting the action of the respondent in relying on the statement obtained at the back of the appellant and without giving the appellant an opportunity of cross examination?

5.Is the finding of the Income Tax Appellate Tribunal that the appellant has not fulfilled the condition for deduction under Section 54B not perverse, especially when the appellant was not given opportunity to rebut the evidences gathered at the back and that the appellant was denied opportunity to place his evidences in support of the claim for deduction?”

2. We have heard Mr.N.V.Balaji, learned counsel for the appellant/assessee and Mr.T.R.Senthil Kumar, 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 had already been issued with Form-3 on 12.02.2021 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, the Tax Case Appeal stands dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-

Assistant Registrar (CS-III)

//True Copy//

Sub Assistant Registrar

mkn

To

1. Income Tax Appellate Tribunal,
   Madras "C" Bench

2. The Deputy Commissioner of Income Tax,
   Circle III, Coimbatore.

3. The Commissioner of Income Tax,
   (Appeals I),
   Coimbatore.

+1cc to Mr.M.V.Balaji, Advocate, S.R.No. 23174
+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No. 22663

Tax Case Appeal No.349 of 2015

RSI(CO)
GN(17/06/2021)