IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.04.2021

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

TAX CASE APPEAL NOS.895 TO 897 OF 2015

Commissioner of Income Tax,
Chennai. ... Appellant in all appeals

Vs.

M/s.Neyveli Lignite Corporation Ltd.,
Corporate Office, P.O.Neyveli - 607 801
Cuddalore District. ... Respondent in all appeals

Tax Case Appeals in Nos.895 to 897 of 2015 filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "B" Bench, dated 11.04.2012, passed in I.T.A.Nos.711/Mds/2010, 712/Mds/2010 and 713/Mds/2010 respectively.

Against the Order of the Commissioner of Income Tax (Appeals), Large Tax Payer Unit, Chennai dated 24.02.2010 in ITA.No.75/09-10/LTU(A), PAN.No.AAACN1121C for the Assesment Year 2006-2007, and the Order of the Commissioner of Income Tax (Appeals), Large Tax Payer unit, Chennai dated 24.02.2010 in ITA.No.40/09-10/LTU(A), PAN.No.AAACN1121C for the Assessment Year 2007-2008 and the order of the Commissioner of Income Tax (Appeals) Large Tax Payer unit, Chennai dated 26.02.2010 in ITA.No.39/09-10/LTU(A), PAN.No.AAACN1121C for the Assessment Year 2002-2003 against the Order of the Additional Commissioner of Income Tax Large Tax Payer Unit, Chennai dated 26.12.2008 in GI.PA.No.AAACN1121C for the Assessment Year 2006-2007 and the order of the Additional Commissioner of Income Tax Large Tax Payer Unit, Chennai dated 24.12.2009 in GI.No/PA.No.AAACN1121C for the Assessment Year 2002-2003 and the Order of the Additional Commissioner of Income Tax, Large Tax Payer Unit, Chennai dated 31.03.2007 in GI.No./PA.No.AAACN1121C for the Assessment Year 2007-2008.

For Appellant : Mr.T.Ravikumar
Senior Standing Counsel
in all appeals

For Respondent : Mrs.G.Janane
for M/s.Lakshmi Kumaran
in all appeals

COMMON JUDGMENT
(Delivered by M.DURAISWAMY, J.)

The above appeals filed by the Revenue under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity), are directed against the order, dated 11.04.2012, passed by the Income Tax Appellate Tribunal, Chennai "B" Bench, ('the Tribunal' for brevity) in I.T.A.Nos.711/Mds/2010, 712/Mds/2010 and 713/Mds/2010 for the assessment years 2002-03, 2006-07 and 2007-08 respectively.

2.The above appeals have been admitted on 16.11.2015 on the following Substantial Questions of Law:

T.C.A.No.895 of 2015 :

"Whether in the facts and circumstances of the case, the Tribunal was right in holding that the re-assessment made u/s.147 is bad in law, ignoring the legal position that the Assessee is not entitled to the deduction u/s.80IA, since the section is applicable only to cases where the production of electricity commenced after 1993, whereas the assessee had commenced such production even prior to 1993?”

T.C.A.Nos.896 and 897 of 2015 :

“Whether in the facts and circumstances of the case, the Tribunal was right in remanding the issue of disallowance made u/s.14A for applying any other reasonable method other than Rule 8D?”

3. We have heard Mr.T.Ravikumar, learned Senior Standing Counsel for the appellant/Revenue and Mrs.G.Janane for M/s.Lakshmi Kumaran, learned counsel for the respondent/ assessee.

4. 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.

5.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.

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

Sd/-
Assistant Registrar(CS IX)

//True Copy//

Sub Assistant Registrar

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To

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

2. The Commissioner of Income Tax, Chennai.

3. The Commissioner of Income Tax (Appeals),
Large Tax Payer Unit,
Anna Nagar Western Extension,
Chennai-600 101.

4. The Additional Commissioner of Income Tax,
Large Tax Payer Unit,Chennai.

+1cc to Mr.T.Ravikumar, Senior Standing Counsel, S.R.No.23484
+3ccs to M/s.Lakshmi Kumaran, Advocate, S.R.No.23761

Tax Case Appeal Nos.895 to 897 of 2015

SMI(CO)
CS/29/06/2021