

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.06.2021

CORAM

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

Tax Case Appeal No.870 of 2013

The Commissioner of Income Tax,
Chennai.

... Appellant

Vs.

M/s.Neyveli Lignite Corporation Ltd.,
Corporate Office
P.O. Neyveli – 607 801
Cuddalore District.

... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act,
1961 against the order of the Income Tax Appellate Tribunal, Chennai
"A" Bench, dated 15.03.2013 passed in I.T.A.No.514/Mds/2010.

For Appellant : Mrs.V. Pushpa
Senior Standing Counsel

For Respondent : Mr.R.Venkata Narayanan

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 15.03.2013 passed by the Income Tax Appellate Tribunal, Chennai "A" Bench, ('the Tribunal' for brevity) in I.T.A.No.514/Mds/2010 for the assessment year 2000-01.

2. The above appeal has been admitted on 06.08.2014 on the following Substantial Questions of Law:

"1. Whether under the facts and in the circumstances of the case, the Tribunal was right in holding that the order passed u/s.154 withdrawing the deduction u/s.801A had become infructuous?"

2. Whether on the facts and in the circumstances of the case, the power generation unit is eligible to claim deduction u/s.801A especially when the word "article" does not include power generation within its ambit. "

3. We have heard Mrs.V.Pushpa, learned Senior Standing Counsel for the appellant/Revenue and Mr.R.Venkata Narayanan, 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 appeal. Recording the

submission made by the learned counsel for the respondent/assessee, the
Tax Case Appeal stands disposed of. No costs.

[M.D., J.] [R.H., J.]
21.06.2021

Index : Yes/No

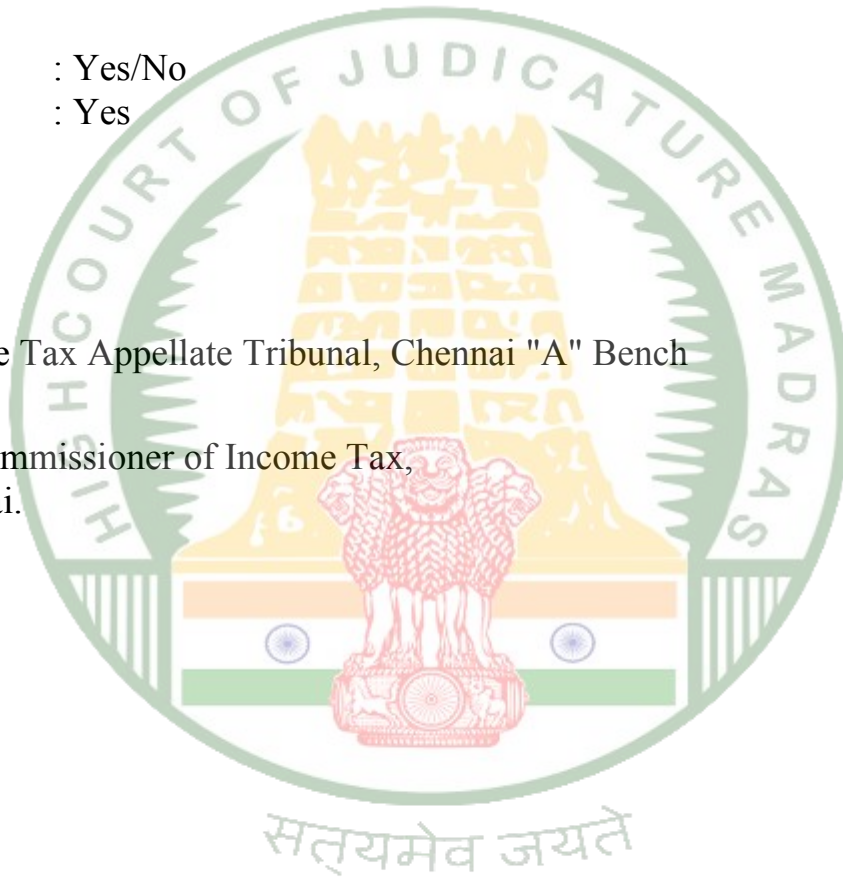
Internet : Yes

gv

To

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

2. The Commissioner of Income Tax,
Chennai.



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**M. DURAISWAMY, J.
and
R. HEMALATHA, J.**

gv



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