IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.04.2021

CORAM

THE HON'BLE MR.JUSTICE M. DURAISWAMY
AND
THE HON'BLE MR.JUSTICE KRISHNAN RAMASAMY

Tax Case Appeal No.939 of 2013
and
M.P.No.1 of 2013

M/s.Young Women's Christian
Association of Madras,
1086, Poonamallee High Road,
Chennai - 600 084. ... Appellant

Vs.

The Joint Director of
Income Tax,
(OSD) (Exemption)-II,
Chennai - 600 034. ... Respondent

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 30.10.2013 passed in I.T.A.No.823/Mds/2013, Assessment Year 2009-10 and against the order of the Commissioner of the Income Tax (Appeals)-XII,Chennai-34, dated 28/01/2013, made in ITA No.416/2011-12 and against the order of the Joint Commissioner of the Income Tax (OSD) (Exemptions) II, Chennai-34, dated 29/12/2011, made in PAN/GI No.AAATY0023D.

For Appellant : Mr.Arun Joseph
for M/s.J.Sree Vidya

For Respondent : Mr.J.Narayanswamy
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 30.10.2013 passed by the Income Tax Appellate Tribunal, Madras "C" Bench, ('the Tribunal' for brevity) in I.T.A.No.823/Mds/2013 for the assessment year 2009-

10. The above appeal has been admitted on 06.01.2014 on the following Substantial Questions of Law.

> "1.Whether on the facts and in the circumstances of the case, the Appellate Tribunal was right in holding that the appellant trust is hit by the proviso to Sec.2(15) when the Tribunal itself has given a finding that the activities of the assessee is to take care of the poor?
>
> 2.Whether on the facts and circumstances of the case, the Tribunal was right in holding that running of International Guest House and Working Women's Hostel are not incidental to the activities of the trust and therefore the appellant is not protected by the provisions of Sec.11(4A) of the Act?"

2. We have heard Mr.Arun Joseph for M/s.J.Sree Vidya, learned counsel for the appellant/assessee and Mr.J.Narayanaswamy, 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 08.04.2021 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 petition is closed.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

mkn

To

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

2.The Joint Director of
   Income Tax,
   (OSD) (Exemption)-II,
   Chennai - 600 034.

3.The Commissioner of Income Tax,
   (Appeal)-XII, Chennai-34.

4.The Joint Commissioner of Income Tax, (OSD),
   (Exemptions)II, Chennai-34.

+1cc to Mrs.J.Sreevidhya, Advocate Sr.24543

Tax Case Appeal No.939 of 2013

br[co]
srg 29/06/2021