IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 26.04.2021

CORAM

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

TAX CASE APPEAL NO.290 OF 2019

M/s.Tamil Nadu Warehousing Corporation Ltd.,
No.82, Anna Salai,
Guindy, Chennai - 600 032. ... Appellant

Vs.

The Assistant Commissioner of Income Tax,
Corporate Circle - 3(1),
New Block, 4th Floor, 121, M.G.Road,
Nungambakkam, 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 "B" Bench, dated 04.01.2019 passed in I.T.A.No.306/Chny/2017 for the Assessment Year 2012-13.

Against the Appellate Order by the Commissioner of Income Tax (Appeals)-13, Chennai dated 29.11.2016 made in ITA.No.46/A11/2012-13, for the Assessment year 2012-13 against the Assessment order dated 10.03.2015 by the Assistant Commissioner of Income Tax, Corporate Circle-3(1), Nungambakkam, Chennai-34 made in GIR.No/PAN.AAACT2474Q for the Assessment Year 2012-13.

For Appellant : Mr.G.Baskar

For Respondent : Mrs.V.Pushpa
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 04.01.2019 passed by the Income Tax Appellate Tribunal, Madras "B" Bench, ('the Tribunal' for brevity) in I.T.A.No.306/Chny/2017 for the assessment year 2012-13. The above appeal has been admitted on 17.06.2019 on the following Substantial Questions of Law:

> "1.Whether, on the facts and circumstances of the case, the Income Tax Appellate Tribunal is right in law in upholding disallowance of service tax, which were actualy paid in earlier years? And
>
> 2.Whether the Income Tax Appellate Tribunal is right in upholding the disallowance in spite of noticing the fact that it amounts to double disallowance, which is not what is intended by the provisions of Section 43B of the Income Tax Act?"

2. We have heard Mr.G.Baskar, learned counsel for the appellant/assessee and Mrs.V.Pushpa, learned 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 15.04.2021 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.

Sd/-
Assistant Registrar(CS VI)

//True Copy//

Sub Assistant Registrar

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To

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

2. The Assistant Commissioner of Income Tax,
   Corporate Circle - 3(1),
   New Block, 4th Floor, 121, M.G. Road,
   Nungambakkam, Chennai - 600 034.

3. The Commissioner of Income Tax (Appeals)-13,
   Chennai.

+1cc to Mr.M.Swaminathan, Advocate, S.R.No.25237
+1cc to Mr.G.Baskar, Advocate, S.R.No.25462

Tax Case Appeal No.290 of 2019

RLD(CO)
CS/22/06/2021