IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.02.2021

CORAM

THE HON'BLE MR.JUSTICE M.DURAISWAMY
AND
THE HON'BLE MRS.JUSTICE T.V.THAMILSELVI

TAX CASE APPEAL NO.227 OF 2016

Commissioner of Income Tax,
Corporate Circle 3(1),
Chennai. ... Appellant/Appellant

Vs.

M/s.Tamil Nadu Warehousing
Corporation Limited
82, Anna Salai, Guindy,
Chennai - 600 034. ... Respondent/Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "B" Bench, dated 23.09.2015 passed in I.T.A.No.1366/Mds/2015.

Against the Order of the Commissioner of the Income Tax (Appeals)-II, Chennai dated 13.02.2015 in old ITA.No.1847/13-14 New ITA.No.607/CIT(A)-II/13-14 pertaining to Assessment Year 2010-11 against the order of the Assistant Commissioner of Income Tax, Company Circle III(1), Chennai-34, dated 04.03.2013 in PAN/GIR.No.AAACT2474Q for the assessment year 2010-11.

For Appellant : Mr.M.Swaminathan
Senior Standing Counsel

For Respondent : Ms.S.Kavitha
for M/s.Sushma Harini

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 23.09.2015 passed by the Income Tax

Appellate Tribunal, Chennai "B" Bench, ('the Tribunal' for brevity) in I.T.A.No.1366/Mds/2015 for the assessment year 2010-2011. The above appeal has been admitted on 28.03.2016 on the following Substantial Question of Law:

> "Whether on the facts and circumstances of the case, the Income Tax Appellate Tribunal was right in holding that the provision for leave encashment is an allowable expenditure ignoring the provisions of Section 43B(f)?"

2. We have heard Mr.M.Swaminathan, learned Senior Standing Counsel for the appellant/Revenue and Ms.S.Kavitha for M/s.Sushma Harini, learned counsel for the respondent/assessee.

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.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 02.02.2021.

5.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.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

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

2. The Commissioner of Income Tax,
   Corporate Circle 3(1),
   Chennai.

3. The Assistant Commissioner of Income Tax,
   Company Circle-III(1), Chennai-34.

4. The Commissioner of Income Tax (Appeals)-II,
   Chennai.

+1cc to Mr.G.Baskar, Advocate, S.R.No.10985
+1cc to Mr.M.Swaminathan, Advocate, S.R.No.12018

SRA(CO)
CS/18/03/2021