IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATE: 20.07.2021

CORAM:

THE HON'BLE MR. JUSTICE M.DURAISWAMY

AND

THE HON'BLE MRS.JUSTICE R.HEMALATHA

T.C.A.No.276 of 2016

The Commissioner of Income Tax,
Chennai. ...Appellant

vs.

M/s.Hyundai Motor India Ltd.,
Plot No.H1, SIPCOT Industrial Park,
Irungattukottai, Sriperumbudur Taluk,
Kancheepuram District,
PAN : AAACH2364M ...Respondent

Appeal preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras, "B" Bench, dated 27.02.2015 in S.P.No.122/Mds/2015 in I.T.A.No.2353/Mds/2012 for the Assessment Year 2008-09.

Appeal against the order passed by the Deputy Commissioner of Income Tax Large Tax Payer Unit, Chennai dated 29.10.2012 made in GIR No./PA. No. AAACH2364M for the Assessment year 2008-2009.

For Appellant : Mr. T. Ravikumar
Senior Standing Counsel

For Respondent : Mr. SP.Chidambaram

JUDGMENT

(Judgment was delivered by M. DURAISWAMY, J.)

Challenging the order passed in S.P.No.122/Mds/2015 in I.T.A.No.2353/Mds/2012 for the Assessment Year 2008-2009 on the file of the Income Tax Appellate Tribunal, “B” Bench, Chennai, the Revenue has filed the above appeal.

2.The above appeal was admitted on the following substantial questions of law:

> “ (i) Whether the Tribunal is right in holding that the assessee had co-operated in the appeal proceedings and granted stay of recovery of tax for a further period of 120 days or until the pronouncement of the order, whichever is earlier, which is contrary to the statutory provisions of Section 254(2A) of Income Tax? and

(ii) Is not the finding of the Tribunal bad by granting stay of further period of 120 days or until the disposal of the appeal, which is contrary to the statutory provision enacted and against the intention of the legislature?”

3.When the appeal is taken up for hearing, Mr.T.Ravikumar, learned Senior Standing Counsel appearing for the appellant-Revenue submitted that the above appeal has been filed as against the interim order passed in I.T.A.No.2353/Mds/2012 and that subsequently, by order dated 22.04.2016, the Income Tax Appellate Tribunal had disposed of the main appeal in I.T.A.No.2353/Mds/2012, therefore, the above appeal, which has been filed as against the interim order passed in the said appeal, has become redundant.

4. Having regard to the submission made by the learned Senior Standing Counsel counsel appearing for the appellant-Revenue, since the Tribunal had already disposed of the main appeal, the appeal filed as against the interim order passed in the said appeal has become redundant. Accordingly, the Tax Case Appeal is dismissed as infructuous. However, the questions of law, which are raised in the above appeal are left open and shall be decided in an appropriate appeal. No costs.

s/d-
Assistant Registrar(CS-III)

True Copy

Sub-Assistant Registrar

Rj
To
1. The Income Tax Appellate Tribunal,
Chennai, "B"Bench.

2.The Deputy Commissioner of Income Tax
Large Tax Payer Unit
Chennai

3.The Commissioner of Income Tax
Chennai

+1 CC to Mr.T.Ravikumar, Advocate sr 34773.
+1 CC to Mr. SP.Chidambaram, Advocate sr 34775.

T.C.A.No.276 of 2016

LN(CO)
SP(10/08/2021)