



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.09.2021

CORAM :

THE HON'BLE MR. JUSTICE T.S. SIVAGNANAM

AND

THE HON'BLE MR. JUSTICE SATHI KUMAR SUKUMARA KURUP

Tax Case Appeal No.296 of 2016

Shri.L.K.Sudhish

... Appellant

Vs.

The Assistant Commissioner of Income Tax,
Central Circle - I[2]
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, Chennai Bench "B" dated 16.10.2015 passed in I.T.A.No.691/Mds/2013 for the AY 2001-02.

As against the order dated 23.08.2013 by the Office of the Income Tax Appellate Tribunal, 'B' Bench, Chennai in ITA.No.709, 710, 711, 712, 713 and 715/ MDS/2013 Assessment Year 2001-02, 02-03, 03-04, 04-05, 05-06 & 07-08 and as against the order dated 31.01.2013 by the Office of the Commissioner of Income Tax (Appeals)-I in ITA.No.355 to 361/08-09 Assessment Year 2001-2002 to 2007-08 and as against the order dated 31.12.2008 by the Office of the Assistant Commissioner of Income Tax Central Circle I (2), in PAN/GIR.No.AAWPS 0074J Assessment Year 2001-02.

For Appellant : Mr.B.Ramana Kumar &
Mr.M.Velmurugan

For Respondent : Mr.T.R. Senthil Kumar
Senior Standing Counsel
and Ms.K.G. Usha Rani
Standing Counsel

J U D G M E N T

(Judgment was delivered by T.S. SIVAGNANAM, 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 16.10.2015 passed by the Income Tax Appellate Tribunal, Chennai "B" Bench, ('the Tribunal' for brevity) in I.T.A.No.691/Mds/2013 for the assessment year 2001-02. The appeal has been admitted on 20.04.2016 on the following substantial questions of law :



4. We are informed by the learned counsel for the appellant/ assessee that the assessee has availed the benefit of Vivad Se Vishwas Scheme and the assessee had already been



issued with Form-3 on 10.02.2021.

5. In the light of the fact that the assessee has already availed the benefit under the Act, no useful purpose would be served in keeping the appeal pending. At the same time, the interest of the assessee in the event the order to be passed by the Department under the Act is not in favour of the assessee, is to be safeguarded. Accordingly, the Tax Case Appeal stands disposed of on the ground that the assessee has already been issued with Form-3 and the Department shall process the application at the earliest in accordance with the said Act and communicate the decision to the assessee at the earliest. As observed, the assessee is given liberty to restore the appeal in the event the ultimate decision to be taken on the declaration filed by the assessee under Section 4 of the said Act is not in favour of the assessee. If such a prayer is made, the Registry shall entertain the prayer without insisting upon any application to be filed for condonation of delay in restoration of the appeal and on such request made by the assessee by filing a Miscellaneous Petition for Restoration, the Registry shall place such petition before the Division Bench for orders.

6. With this observation, this Tax Case Appeal stands disposed of with the aforementioned liberty, and consequently, the Substantial Questions of Law are left open. No costs.

Sd/-

Deputy Registrar (CS)

//True Copy//

Sub Assistant Registrar

jeni/mkn

To

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

2. The Assistant Commissioner of Income Tax,
Central Circle - I[2], Chennai - 600 034.

3. The Commissioner of Income Tax Appeals - I,
Chennai 34.

Copy to

The Section Officer,
Judicial Department,
High Court, Madras.



+1cc to Mr.T.R.Senthil Kumar, Advocate, S.R.No.46605
+1cc to Mr.M.Velmurugan, Advocate, S.R.No.46816

Tax Case Appeal No.296 of 2016

SSN(CO)
GN(15/09/2021)
KKV/17/09/2021