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.623 of 2016

The Madras Medical Mission,
'L' Floor, 4-A, Dr.JJ Nagar,
Mogappair,
Chennai - 600 037. ... Appellant

Vs.

The Assistant Commissioner of Income-Tax,
Central Circle-III (4),
121, Mahatma Gandhi 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 "A" Bench, dated 11.03.2016 passed in M.P.No.40/Mds/2015 in I.T.A.No.1475/Mds/2010, Assessment Year 2008-09, against the order of the Commissioner of Income Tax (Appeals)-II, 46, Mahatma Gandhi Road, Nungambakkam, Chennai-600 034, dated 20/05/2010. I.T.A.No.111 to 114/09-10, for the Assessment year 2005-06 to 2008-09, and against the order of the Assistant Commissioner of Income Tax, Central Circle III(4) Room.No.325, 3rd Floor, 46/108, Mahatma Gandhi Road, Chennai-34, dated 24/12/2009, PAN/GIR No.AAATT0433G, Ward/Circle/Range, ACIT, Central Circle-III(4) Chennai, status Trust, for the Assessment year 2008-09.

For Appellant : Ms.Sushma Harini A

For Respondent : Mr.J.Narayanaswamy
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 11.03.2016 passed by the Income Tax Appellate Tribunal, Madras "A" Bench, ('the Tribunal' for brevity) in M.P.No.40/Mds/2015 in I.T.A.No.1475/Mds/2010 for the assessment year 2008-09. The appellant/assessee has raised the following Substantial Question of Law in the above appeal:

> "Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal is right in law in holding that it had no power u/s.252 (4) of the Act to review the earlier Order dated 31.07.2014 as there was no error apparent on record?"

2. We have heard Ms.Sushma Harini A, 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 Question 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 03.03.2021 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-IV)

//True Copy//

Sub Assistant Registrar

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To

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

2.The Assistant Commissioner of Income-Tax,
Central Circle-III (4),
121, Mahatma Gandhi Road,
Nungambakkam, Chennai - 600 034.

3.The Commissioner of Income Tax(Appeals)-II,
46, Mahatma Gandhi Road, Nungambakkam,
Chennai-600 034.

+1cc to Mr.G.Baskar, Advocate, S.R.No.24482

Tax Case Appeal No.623 of 2016

AD(CO)
CB(14/06/2021)