IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.03.2021

CORAM

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

Tax Case Appeal No.71 of 2016

Smt.Janaki Mohan ...Appellant

Vs.

The Assistant Commissioner of Income Tax,
Business Circle - III,
121, Nungambakkam High Road,
Chennai - 600 034. ...Respondent

Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "C" Bench, dated 04.11.2015 passed in I.T.A.No.1837/Mds/2012.

Tax Case Appeal No. 71 of 2016

Preffered against the order of the office of the Commissioner of Income Tax(Appeals - VIII), 2nd floor, Main Building, 121, M.G.Road, Nungambakkam, Chennai-600 034, ITA No.79/11-12(A)-VIII, Date of order : 11.07.2012, Assessment year : 2009-10; and

Against the order of the office of the Joint Commissioner of Income Tax Business Range-III,(Additional Charge Ranges IV & V) PAN: AAGPJ7764C, dated 22.12.2011, Assessment year : 2009-10.

For Appellant : Ms.Sriniranjani Srinivasan

For Respondent : Mr.J.Narayanasamy,
Senior Standing Counsel

J U D G M E N T
(Delivered by M.DURAISWAMY, J.)

The appeal filed by the assessee under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity), are directed against the order dated 04.11.2015 passed by the Income Tax Appellate Tribunal, Madras "C" Bench, ('the Tribunal' for brevity) in I.T.A.No.1837/Mds/2012 for the assessment year 2009-10.

2.The above appeal was admitted on the following Substantial Questions of Law:

> "1)Whether on the facts and the circumstances of the case, the Income Tax Appellate Tribunal is right in law in denying the benefit of S.54F of the Act to the appellant?
>
> 2)Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal is right in holding that the land comprised in 5.61 acres would not constitute land "appurtenant" to the residential house purchased by the appellant herein?"

3.We have heard Ms.Sriniranjani Srinivasan, learned counsel for the appellant/assessee and Mr.J.Narayanasamy, learned Senior Standing Counsel for the respondent/Revenue.

4.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.

5.We are informed by the learned counsel for the appellant/assessee that the assessee had already been issued with Form - 3 on 17.12.2020 and the learned counsel for the appellant seeks permission of this Court to withdraw the appeal.

6.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

//True Copy//

Sub Assistant Registrar

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To

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

2. The Assistant Commissioner of Income Tax,
   Business Circle - III,
   121, Nungambakkam High Road,
   Chennai - 600 034.

3. The Commissioner of Income Tax Appeals(VIII),
   Chennai - 37.

4. The Joint Commissioner of Income Tax,
   Business Range - III,
   Additional Change Ranges(IV & V),
   Chennai.

+1cc to M/s.G.Baskar, Advocate, S.R.No.20870

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JP-II(CO)
RN(10/05/2021)