IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.07.2021

CORAM

THE HON'BLE MR.JUSTICE M. DURAISWAMY
AND
THE HON'BLE MRS.JUSTICE R. HEMALATHA

Tax Case Appeal No.1078 of 2014

Commissioner of Income Tax,
Central Circle,
Chennai. ... Appellant

Vs.

Shri S. Duraipandi &
Shri S.Thalavaipandian (AOP)
29/5, AMC Centre,
Viswanathapuram Main Road,
Kodambakkam,
Chennai – 600 024. ... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "C" Bench, dated 29.04.2011 passed in I.T.A.No.1749/Mds/2010, against the order of the Commissioner of Income Tax(A)-II, Chennai-34, in ITA.No.62/09-10 dated 02.07.2010 for the Assessment year 2007-08 against the Assessment order of the Assistant Commissioner of Income Tax, Central Circle III(4), Chennai dated 31.12.2009.

For Appellant : Mr.T.R.Senthil Kumar
Senior Standing Counsel

For Respondent : Mr.R.Sivaraman

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 29.04.2011 passed by the Income Tax

Appellate Tribunal, Chennai "C" Bench, ('the Tribunal' for brevity) in I.T.A.No.1749/Mds/2010 for the assessment year 2006-2007. The above appeal has been admitted on the following Substantial Questions of Law:

> "1.Whether on the facts and circumstances of the case, the Tribunal was right in presuming the assessee earned agricultural income merely relying on Chitta and Adangal extracts issued by VAO despite the fact that no evidences pertaining to agricultural activities were furnished by the assessee?
>
> 2.Whether on the facts and circumstances of the case, the Tribunal can estimate the agricultural income without there being any proof that the assessee was actually engaged in agricultural activity and the onus to prove the same was agricultural income lies on the assessee?
>
> 3.Whether on the facts and circumstances of the case, the Tribunal was right in presuming that the agricultural income based on the land holding of the assessee including the lease hold lands on the oral contracts with the lessees even though the assessee failed to produce any evidence in support of such a claim for its agricultural activities?"

2. We have heard Mr.T.R.Senthil Kumar, learned Senior Standing Counsel for the appellant/Revenue and Mr.R.Sivaraman, 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 19.02.2021.

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(CJ conf)

//True Copy//

Sub Assistant Registrar

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To

1.The Registrar,
Income Tax Appellate Tribunal, Chennai "C" Bench

2.The Commissioner of Income Tax,
Central Circle,
Chennai.

3.The Assistant Commissioner of Income Tax,
Central Circle-III(4), Chennai.

+1cc to Mr.T.R.Senthil kumar, Advocate, S.R.No.32772

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PPA(CO)
CB(06/08/2021)