IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.11.2021

CORAM :

THE HON'BLE MR. JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR. JUSTICE MOHAMMED SHAFFIQ

Tax Case Appeal Nos. 573, 583 & 584 of 2017

M/s.CRI Pumps P Ltd
7/46-1, Keeranantham Road
Saravanampatty
Coimbatore – 641 035
PAN: AAACC 9497N
... Appellant in all Tax Case Appeals

Vs.

The Additional Commissioner of Income Tax
Corporate Range
Coimbatore. ... Respondent in TCA.No.573 of 2017

The Assistant Commissioner of Income Tax
Company Circle 4(2)
Coimbatore.
... Respondent in TCA.Nos.583 & 584 of 2017

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the orders of the Income Tax Appellate Tribunal, “D” Bench Chennai, dated 04.05.2017 and 16.11.2016 passed in I.T.A.No.3496/Mds/2016 for the Assessment Year 2012-13 and I.T.A.Nos.1017/MDS/2012 and 1872/MDS/2013 for the Assessment years 2008-09 and 2009 -2010.

Against the order passed by the Commissioner of Income Tax (Appeals)-1, Coimbatore dated 28/10/2016 in ITA No.199/15-16 for the Assessment Year 2012-2013, against the order passed by the Additional Commissioner of Income Tax, Corporate Range (i/c), Coimbatore dated 23/02/2016 in PAN AAACC9497N for the Assessment Year 2012-2013 (TC(A) No.573/2017).

Against the order passed by the Commissioner of Income Tax (Appeals)-1, Coimbatore, dated 08/03/2012 and 20/08/2013 in ITA Nos.213/10-11 105/12-13 for the Assessment years 2008-09,2009-10 respectively against the order passed by the Assistant Commisisoner of Income Tax, Company Circle IV (2), Coimbatore and Joint Commissioner of Income Tax Range-IV, Coimbatore, dated 27/12/2010 and 31/12/2012 in PAN AAACC9497N for the Assessment Years 2008-09 and 2009-2010 respectively (TC(A) Nos.583 & 584/2017)

For Appellant : Mr. S.Sridhar

For Respondent : Mr.M.Swaminathan,
senior standing
counsel assisted Mrs.K.G.Usha Rani,
standing counsel

COMMON JUDGMENT

(Judgment was delivered by R. MAHADEVAN, J.)

These Tax Case Appeals have been filed by the Assessee, challenging the orders dated 04.05.2017 and 16.11.2016 passed by the Income Tax Appellate Tribunal, 'D' Bench, Chennai, for the Assessment Years 2012-13, 2008-09 and 2009 -2010.

2.On 27.07.2009, this court admitted the aforesaid appeals on the following substantial questions of law:-

> "1. Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal is right in law in rejecting the claim of the appellant for additional depreciation in terms of section 32(1)(iia) of the Act? and
>
> 2. Whether the Appellate Tribunal is correct in law in mis-constructing the provisions of section 32(1)(iia) of the Act, while not considering the legislative history of the said provisions governing the grant of additional depreciation as well as further not considering the principles of harmonious interpretation ?"

3.When the matters were taken up for consideration, the learned counsel appearing for the appellant / assessee submitted that during the pendency of these tax case appeals, the assessee has filed the requisite Forms 1 and 2 under Section 4 (1) of the Direct Tax Vivad Se Vishwas Act, 2020, which were accepted and Form 3 was issued to the assessee on 08.04.2021, 29.03.2021 and 15.04.2021 by the Income Tax Department. The learned counsel has also filed memos to that effect.

4.The aforesaid submission made by the learned counsel for the appellant / assessee has also been fairly conceded by the learned senior standing counsel appearing for the respondent / Revenue.

5.This court heard the submissions made by the learned counsel on either side, as per which, the assessee has already availed the benefit conferred under the beneficial legislation viz., the Direct Tax Vivad Se Vishwas Act, 2020, enacted for resolution of disputed tax and for matters connected therewith or incidental thereto, which came into force with effect from 17.03.2020; and the declarations submitted by them were also accepted and Form 3 was also issued to the assessee by the Income Tax Department. In view of such development, it is unnecessary for this court to decide the substantial questions of law arisen in these tax case appeals.

6.Therefore, recording the submissions so made by the learned counsel on either side, these appeals stand disposed of, directing the department to process the applications at the earliest in accordance with the Act and communicate the decision to the assessee at the earliest. No costs.

SD/-
ASSISTANT REGISTRAR

// TRUE COPY //

SUB ASSISTANT REGISTRAR

Maya

To

1.The Income Tax Appellate Tribunal,
Chennai “D” Bench

2.The Commissioner of Income Tax (Appeas)-1,
Coimbatore.

3. The Additional Commissioner of Income Tax
Corporate Range
Coimbatore.

4. The Assistant Commissioner of Income Tax
Company Circle 4(2)
Coimbatore.

5.The Joint Commissioner of Income Tax Range-IV,
Coimbatore.

+1cc to Mr.S.Sridhar, Advocate Sr.58744
+1cc to M/s.K.G.Usha Rani, Advocate Sr.58379



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