IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.02.2021

CORAM

THE HONOURABLE MR.JUSTICE M. DURAISWAMY
AND
THE HONOURABLE MRS.JUSTICE T.V. THAMILSELVI

Tax Case Appeal No.59 of 2017

M/s.Blaise Information Systems,
No.55, Flat No.5, Embassy Tower,
4th Floor, Montieth Road, Egmore,
Chennai - 600 008
presently at No.57, Sami Pandaram Street,
1st Floor, Chinthadripet,
Chennai - 600 002. ... Appellant

Vs.

The Income Tax Officer,
Business Ward - VI(1),
(Presently NCW 9(1)],
No.121, Uttamar Gandhi Salai,
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, SMC~A Bench, Chennai dated 18.08.2016 passed in I.T.A.No.2285/Mds/ 2015.

Against the order of the Income Tax appellate Tribunal SMCA Bench, Chennai order date 18/08/16 made in ITA.NO.2285/Mds/2015 for Assessment year 2011-2012, against the order of the appellate Tribunal, Chennai Form 36 date 18.12.2015 for the assessment year 2011-2012, against the order dated 26/11/2015 passed by the Commissioner of Income Tax (Appeals)-10 Chennai, made in ITA.NO.31/2014-15/CIT(A)-10 for the Assessment year 2011-2012 against the Additional Grounds of Appeal dated 05/11/2015 passed by the Commissioner of Income Tax (Appeals 10) Chennai made in ITA.NO.31(CTT(A)-10/2014-2015, against the order of Form 35 dated 15/04/2014, passed by the Commissioner of Income Tax (Appeals) Assessment year 2011-2012 PAN NO.AAAFB5059N, against the order date 27/03/2014 passed by the Income Tax officer Business Ward VI(1) Chennai, made in PAN NO.AAAFB5059N for the Assessment year 2011-2012.

For Appellant : Mr.V.S.Jayakumar

For Respondent : Mr.Karthick Ranganathan, 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 18.08.2016 passed by the Income Tax Appellate Tribunal, SMC-A Bench, Chennai, ('the Tribunal' for brevity) in I.T.A.No.2285/Mds/2015 for the assessment year 2011-12. The above appeal has been admitted on 22.02.2017 on the following Substantial Question of Law:

"Whether the Tribunal was right in holding that the exemption under Section 10A is not allowable for assessment year 2011-12?"

2. We have heard Mr.V.S.Jayakumar, learned counsel for the appellant/assessee and Mr.Karthick Ranganathan, 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 09.12.2020 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(CCC)

//True Copy//

Sub Assistant Registrar

va

To

1. Income Tax Appellate Tribunal,
   SMC-A Bench, Chennai

2. The Income Tax Officer,
   Business Ward - VI(1),
   (Presently NCW 9(1)],
   No.121, Uttamar Gandhi Salai,
   Chennai - 600 034.

+1cc to Mr.VS. JAYAKUMAR, Advocate, S.R.No.6002

RLD(CO)
SM/03/03/2021

Tax Case Appeal No.59 of 2017