IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 23.02.2021

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

Tax Case Appeal Nos.93 to 95 of 2017

M/s.Little Flower Educational Society,
Bharathi Park Road,
No.2, Ramalingam Nagar, Saibaba Colony,
Coimbatore - 641 911. ... Appellant in all appeals

Vs.

The Income Tax Officer,
Company Ward - I,
Coimbatore. ... Respondent in all appeals

Tax Case Appeals in T.C.A.Nos.93, 94 and 95 of 2017 filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai "A" Bench, dated 24.06.2016 passed in I.T.A.Nos.2270/Mds/2014, 1222/Mds/2014 and 2714/Mds/2014 respectively, against the orders of the Commissioner of Income Tax (Appeals)-I, Coimbatore in Appeal No.436/13-14 Appeal No.230/13-14 and 437/13-14, dated 25/08/2014, 15/04/2014 and 25/08/2014 for the Assessment Years 2009-10, 2010-11, and 2011-12 respectively against the order passed by the Additional Commissioner of Income Tax Range-1 Coimbatore in PAN AAATL1342E dated 31.01.2014, 18/03/2013 and 31.01.2014, for the Assessment Year 2009-10, 2010-11, and 2011-12 respectively.

For Appellant : Mr.M.Kaushik for Mr.S.Sridhar in all appeals

For Respondent : Mr.J.Narayanaswamy Senior Standing Counsel in all appeals

COMMON JUDGMENT

(Delivered by M.DURAISWAMY, J.)

The above appeals filed by the assessee under Section 260A of the Income Tax Act, 1961 ('the Act' for brevity), are directed against the order dated 24.06.2016 passed by the Income Tax Appellate Tribunal, Chennai "A" Bench, ('the Tribunal' for brevity) in I.T.A.Nos.2270/Mds/2014, 1222/Mds/2014 and 2714/Mds/2014 for the assessment years 2009-2010, 2010-2011 and 2011-2012 respectively. The above appeals were admitted on 02.06.2020 on the following substantial questions of law :

> "(i)Whether the Appellate Tribunal is correct in law in denying the tax exemption computation u/s 11 of the Act on the strength of section 13 (1)(b) of the Act relating to the charitable contributions routed through M/s.Little Flower Monastry to pursue the object of education?
>
> (ii)Whether the Appellate Tribunal is correct in law in interpreting the provisions of Section 13(1)(b) of the Act so as to deny the tax exemption computation under Section 11 of the Act in view of the fact of the appellant being recognized as a public charitable trust under Section 12AA of the Act?"

2. We have heard Mr.M.Kaushik for Mr.S.Sridhar, 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 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. We are informed by the learned counsel for the appellant/ assessee that the assessee had already been issued with Form-3 on 11.12.2020 and the learned counsel for the appellant seeks permission of this Court to withdraw the above appeals.

5. In view of the submission made by the learned counsel for the appellant/assessee, the above Tax Case Appeals stand dismissed as withdrawn. No costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

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To

1. The Income Tax Appellate Tribunal,
   Chennai "A" Bench

2.The Income Tax Officer,
   Company Ward - I,
   Coimbatore.

3.The Commissioner of Income Tax (Appeals)-,
  Coimbatore.

4.The Additional Commissioner of Income Tax Range-1,
  Coimbatore.

+1cc to Mr.S.Sridhar, Advocate Sr.11085

Tax Case Appeal Nos.93 to 95 of 2017

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srg 25/03/2021