IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 22.03.2022

CORAM :

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
and
THE HONOURABLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

TCA.No.276 of 2010

A.S.Ganesan ... Appellant/ Appellant

Vs

The Deputy Commissioner of Income Tax,
Circle - II, Erode. ... Respondent/ Respondent

Appeal preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, "D" Bench, Chennai, dated 07.05.2009 in I.T(SS)A.No.53/Mds/2008 against the order of the Commissioner of Income Tax (Appeals)-I, Coimbatore, dated 10.03.2008 and made in Appeal No.360/06-07 for the block amenment for the Block period 01.04.1988 to 01.07.1998 and against the order of the Deputy Commissioner of Income Tax, Circle-II, Erode, Dated 29.12.2006 and made in P.A.No./G.I.R.No 2CPG002 for the Block amenment for the Block period 01.04.1988 to 01.07.1998.

For Appellant : Mr.Varun
for M/s.G.R.Associates

For Respondent : Mr.M.Swaminathan
Senior Standing Counsel

JUDGMENT

(Judgment of the Court was delivered by R.MAHADEVAN, J.)

This tax case appeal has been filed by the appellant / assessee, challenging the order dated 07.05.2009 passed by the Income Tax Appellate Tribunal, 'D' Bench, Chennai, in I.T(SS) A.No.53/Mds/2008, relating to the block period 01.04.1988 to 01.07.1998.

2. By order dated 23.03.2010, this court admitted the aforesaid tax case appeal on the following substantial questions of law:

"(i) Whether the finding of the Tribunal that the validity of warrant of authorization which resulted in the initiation of block assessment proceedings cannot be gone into in appeals against the block assessment is correct?

(ii) Is not the Appellate Authority bound to satisfy themselves as to whether the condition precedent for invocation of block assessment is complied with by the authority initiating the proceedings?"

3.When the matter was taken up for consideration, the learned counsel appearing for the appellant seeks permission of this Court to withdraw this tax case appeal. He has also made an endorsement to that effect.

4. In view of the above submission and endorsement made by the learned counsel for the appellant, this tax case appeal is dismissed as withdrawn. No costs.

Sd/-
Assistant Registrar(CS-III)

//True Copy//

Sub Assistant Registrar

av

To

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

2. The Deputy Commissioner of Income Tax,
Circle - II, Erode.

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

+1cc to Mr.M.Swaminathan, Advocate, S.R.No.19010
+1cc to M/s.G.R.Associates, Advocate, S.R.No.19413

TCA.No.276 of 2010

SSD(CO)
SB(04/04/2022)