IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.03.2022

CORAM :

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

TCA.No.187 of 2012

M/s. Tamilnadu Steel Tubes Ltd.,
15, Kondy Chetty Street,
Chennai - 600 001. ... Appellant

Vs

The Assistant Commissioner of Income - Tax,
Company Circle III (1),
121, Nungambakkam High Road,
Chennai - 600 034. ... Respondent

Appeal preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, "C" Bench, Chennai, dated 21.04.2011 in I.TA.No.1370/Mds/2008.

For Appellant	:	Mr.P.R.Shankar
For Respondent	:	Mr.M.Swaminathan, Senior Standing Counsel Mrs.V.Pushpa, Junior Standing Counsel

JUDGMENT

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

Based on the letter dated 07.03.2022 sent by the learned counsel for the appellant / assessee to the Registry, this appeal is listed today under the caption “for withdrawal”.

2.This tax case appeal has been filed by the appellant / assessee, challenging the order dated 21.04.2011 passed by the Income Tax Appellate Tribunal, 'C' Bench, Chennai, in I.T.A.No.1370/Mds/2008, relating to the assessment year 2000-2001, proposing the following substantial questions of law:-

> “(i) Whether on the facts and in the circumstances of the case, the Tribunal is right in law to cure the jurisdictional notice under Section 393B, even though there is no notice is issued for the assessment year 1999-2000?
>
> (ii) Whether on the facts and in the circumstances of the case, the Tribunal is right in law by directing the respondent to issue a fresh notice after the expiry of the limitation period?
>
> (iii) Whether on the facts and in the circumstances of the case, the Tribunal is right in law by accepting a Corrigendum Notice without issuing a valid Notice under Section 148 for the re-assessment?"

3.The learned counsel for the appellant submitted that subsequent to the filing of this appeal, the appellant / assessee has availed the benefit conferred under the Direct Tax Vivad Se Vishwas Act, 2020 and settled the matter with the Income Tax Department. Therefore, the learned counsel sought permission of this court to withdraw this appeal.

4.Recording the submissions so made on the side of the appellant, this tax case appeal is dismissed as withdrawn. No costs.

(R.M.D., J.) **(J.S.N.P., J.)**
11.03.2022

Index : yes/no
Internet : yes/no
av

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

2. The Assistant Commissioner of Income - Tax,
Company Circle III (1), Chennai.

3.The Commissioner of Income Tax (Appeals)-VIII
Chennai.

R. MAHADEVAN, J.
and
J.SATHYA NARAYANA PRASAD, J.

av

TCA.No.187 of 2012

11.03.2022