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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 21.02.2022

CORAM :

THE HON'BLE MR. JUSTICE R. MAHADEVAN
AND
THE HON'BLE MR. JUSTICE J.SATHYA NARAYANA PRASAD

T.C.A.Nos.430 to 435 of 2012

Commissioner of Income Tax
Chennai III
1021, M.G.Road
Chennai 600 034 ... Appellant in all T.C.As

v.

M/s.Omne Agate Systems Pvt. Ltd.
99, Murugesa Naicker Office Complex
Greams Road, Chennai 600 006
PAN: AAA CO 3548 G ... Respondent in all T.C.As

Appeals preferred under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai "D" Bench, dated 16.03.2012 in I.TA.Nos.2093, 2094 & 2095/Mds/2011 and S.P.Nos.43, 44 and 45/Mds/2012 Assessment Years 2005-2006,2006-2007,2008-2009 and against the order of the Commissioner of Income Tax (Appeals-V),Chennai 34, dated 25.11.2011 in CIT(A)-V/ITA NO.349/2010-2011 Assessment Year 2005-2006 and against the order of the Deputy Commissioner of Income Tax Company Circle V(1),Chennai 34 dated 28.12.2010 , 29.12.2008 in PAN/GIR NO.AAACO3548G/51187-0 Assessment Year 2008-2009,2005-06,2006-2007.

For Appellant in all T.C.As : Mr.T.Ravikumar
Senior Standing Counsel (I.T.)

For Respondent in all T.C.As : M/s.Gupta & Ravi

COMMON JUDGMENT

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

These tax case appeals have been filed against the order dated 16.03.2012 passed by the Income Tax Appellate Tribunal, 'D' Bench, Chennai, relating to the assessment years 2005-06, 2006-07 and 2008-09. By the order impugned herein, the

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Tribunal set aside the orders of the Commissioner of Income-tax (Appeals) and remitted the matter to him to dispose of the appeals on merits, after giving effective opportunity of being heard to the respondent / assessee. Further, the Tribunal disposed of the stay petitions filed in the appeals subject to condition that the respondent / assessee should pay Rs.30 lakhs for the assessment year 2005-06, Rs.5 lakhs for the assessment year 2006-07 and Rs.15 lakhs for the assessment year 2008-09 totaling to Rs.50 lakhs to the credit of the Central Government on or before 27.03.2012.

2.The learned senior standing counsel appearing for the appellant submitted that during the pendency of the appeals, the respondent / assessee had opted for Vivad Se Vishwas Scheme for the assessment years in question and Form 3 had also been issued to them for making payment. However, the respondent/ assessee had not made any payment. In view of the same, the CIT(A) had passed orders on 19.02.2020 in the appeals filed by the respondent / assessee dismissing the same for all the assessment years. Hence, nothing survives for adjudication in these appeals. The learned senior standing counsel has also filed a memo dated 21.02.2020 to that effect.

3.Recording the submissions and the memo so filed on the side of the appellant, these tax case appeals are dismissed as infructuous. No costs.

Sd/-
Assistant Registrar(CS VIII)

//True Copy//

Sub Assistant Registrar

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To

1.The Commissioner of Income Tax
Chennai III
1021, M.G.Road
Chennai 600 034

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

3. The Deputy Commissioner of Income Tax
Company circle V(I), Chennai.

4.The Commissioner of Income Tax (Appeals-V),Chennai 34.

+6 ccs to Mr.T.Ravikumar, Advocate Sr.NO. 11169 to 11174

T.C.A.Nos.430 to 435 of 2012

NR(CO)
A.SK(15/03/2022)

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