IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2022

CORAM :

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

Tax Case Appeal Nos. 751, 752 & 753 of 2013
and
MP.Nos.1,1 and 1 of 2013

1.M.Anand
2.Kousalya
3.M.Anitha .. Appellants in all TCAs

Versus

Assistant Commissioner of Income Tax,
Central Circle – I, No.4, Williams Road,
Cantonment, Tiruchirapalli – 620 001. .. Respondent in all cases

Tax Case Appeals filed under Section 260A of the Income Tax Act, 1961 against the common order of the Income Tax Appellate Tribunal, Madras "A" Bench, Chennai dated 22.08.2013 passed in I.T.A.Nos.2,3 & 4/Mds/2011 against the order dated 19.10.2010 made in ITA No.337/09-10 ITA No.338/09-10, ITA No.339/09-10 G.I.No./P.A.No.AACPM7037M for the assessment Year 2005-06, 2006-07, 2007-08 on the file of the Commissioner of Income Tax (Appeals) Tiruchirapalli and against the order dated 29.12.2009 made in PANO/GIR No.AACPM7037M for the Assessment Year 2005-06, 2006-07, 2007-08 on the file of the Assistant Commissioner of Income Tax, Central Circle I, Tiruchirapalli.

For Appellants : Mr.Nithyaesh Natraj (in all TCAs)

For Respondent : Mrs.V.Pushpa (in all TCAs)
Junior Standing Counsel
for
Mr.M.Swaminathan

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

These Tax Case Appeals have been filed by the appellants / Assessees challenging the common order dated 22.08.2013 passed by the Income Tax Appellate Tribunal, Bench 'A', Chennai ('the

Tribunal', for brevity) in I.T.A.Nos.2, 3 & 4/Mds/2011, relating to the assessment years 2005-2006, 2006-2007 & 2007-2008.

2.By order dated 13.03.2014, this court admitted the aforesaid tax case appeals on the following substantial question of law:

> "Whether the advance to the shareholders/Directors for business and commercial expediency in development and acquisition of property by a company can constitute 'deemed dividend' under S.2(22)(e) of the Act?"

3.When these matters were taken up for consideration, the learned counsel appearing for the appellants / assessees submitted that during the pendency of these tax case appeals, the assessees have availed the benefit conferred under the Direct Tax Vivad Se Vishwas Act, 2020 and hence, sought permission of this Court to withdraw these tax case appeals. To support his submission, the learned counsel produced a copy of the communication sent by the first appellant to him through email dated 13.11.2021.

4. Recording the submission so made by the learned counsel for the appellants / assessees, permission is granted to withdraw these cases and accordingly, these tax case appeals are dismissed as withdrawn. No costs. Consequently, connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CS-III)

//True copy//

Sub Assistant Registrar

dhk

To

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

2. The Commissioner of Income Tax (Appeals)
No.44, Williams Road
Cantonment, Tiruchirapalli – 620 001

3. The Assistant Commissioner of Income Tax,
Central Circle -I, Tiruchirapalli.

+1cc to Mr.M.Swaminathan, Advocate SR.No.10110

GMR(CO)
GMY(09/03/2022)