C.M.P. No. 18506 of 2022

in

T.C.SR No. 510 of 2021

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

This Civil Miscellaneous Petition is filed to condone the delay of 213 days in re-presenting the tax case.

2. Having been satisfied with the reasons stated in the affidavit filed in support of the above miscellaneous petition, the delay is condoned and the petition is ordered as prayed for.

(S.V.N.J.) (C.S.N.J.)

nv 02.11.2022

W.P. Nos. 8763, 8764, 9363, 9402, to 9406, 14108, 14109, 14688, 15039, 16032, 16033, 16081, 16082, 16641 to 16643, 16962, 17575, 17721, 18119, 18456, 19108, 19277, 19278,

19279, 19625 to 19628, 19935, 19936, 20745 &

21319 of 2008

S. VAIDYANATHAN,J.

AND

C. SARAVANAN,J.

Post on 11.11.2022.

B/o
nv
2.11.2022

T.C.A. No. 309 of 2022

S. VAIDYANATHAN,J.
AND
C. SARAVANAN,J.

We have heard the submissions of the learned counsel for the appellant. The **Tax Case Appeal is admitted** on the following substantial questions of law:

> *"1. Whether on the facts and in the circumstances of the case the Tribunal was right in deleting the penalty*

U/s 271(1)(c) for the present assessment year 2012-13 on the ground tht the levy of tax by the Assessing Officer for the earlier assessment year 2009-10 was deleted by the Tribunal?

2. Whether the Tribunal was right in not appreciating the fact that the assessee company had admittedly filed inaccurate particulars of income by re-valuing the assets of erstwhile proprietorship concern at a higher value at the time of take over with an intention to conceal income and evade taxes by claiming a higher depreciation, and the proprietor of the erstwhile concern was inducted as Director of Assessee company at the time of take over, and the said position of the assessee strengthens and warrants the case for levy of penalty?

S. VAIDYANTHAN,J.

AND

C. SARAVANAN,J.

nv

2. Notice to the respondent returnable in four weeks. Private notice is also permitted. Learned counsel for the appellant is also permitted to serve notice on the learned counsel, who is appearing for the respondent in connected matter in T.C.A. No. 29 of 2020.

3. Post along with T.C.A. No. 29 of 2020.

(S.V.N.J.) (C.S.N.J.)

nv 2.11.2022

T.C.A. No. 309 of 2022

W.P. Nos. 17727 & 17728 of 2022

SVNJ & CSNJ

No counter has been filed. Hence, **adjourned by two weeks** for filing counter.

B/o
nv
2.11.2022

W.P. Nos. 6699/2019, 8567 to 8569/2018, 6701/2019, 8894/2019, 10344/2020, 10346/2020. 16642 to 16644/2018, W.P.(MD) Nos. 16467/2020 & 16480 of 2020

SVNJ & CSNJ

At request, post on 10.11.2022 along with W.A. No. 3119 of 2020.

B/o
nv
2.11.2022