IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 07.11.2022

CORAM :

THE HONOURABLE MR. JUSTICE S.VAIDYANATHAN

AND

THE HONOURABLE MR. JUSTICE C.SARAVANAN

Tax Case Appeal No.487 of 2017

Commissioner of Income Tax
Corporate Circle 3
Chennai. .. Appellant

Versus

M/s.TTK Healthcare Limited,
No.6, Cathedral Road,
Chennai-600 006
PAN:AABCT 3312 J ..
Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "C" Bench, Chennai dated 25.11.2016 passed in I.T.A.No. 2109/Mds/2016.

For Appellant : Ms.V.Pushpa
for Mr.M.Swaminathan

For Respondent : Mr.R.Vijayaraghavan
for Ms.Subbaraya Aiyar Padmanabhan

<u>J U D G M E N T</u>

This Tax Case Appeal has been filed by the appellant / Assessee challenging the order dated 25.11.2016 passed by the Income Tax Appellate Tribunal, Bench 'C', Chennai ('the Tribunal', for brevity) in I.T.A. No.2109/Mds/2016 for the Assessment Year 2012-2013.

2. This Court vide order dated 06.09.2017, admitted this Appeal by raising the following substantial questions of law :

> *“1.Whether the Tribunal erred in law in holding that logo charges paid by the assessee were revenue in nature even though such payment had been made continuously for several years for enduring benefit?*
>
> *2. Whether the Tribunal erred in law in deleting the addition made under Section 40A(2)(b) of the*

Income Tax Act,1961 towards depot service charges paid to a related concern even though the same was above the market rate? "

3.When the matter was taken up for consideration, the learned counsel appearing for the Appellant / Revenue submitted that during the pendency of this tax case appeal, the Assessee has availed the benefit conferred under the Direct Tax Vivad Se Vishwas Act, 2020 for the Assessment Year 2012-2013 and filed necessary declarations, which were accepted and Form 5 / order for full and final settlement of tax arrears, was also issued by the Income Tax Department, on 21.09.2021. The learned counsel has also filed Form 5 dated 21.09.2021 to that effect. She has further submitted that in view of this subsequent development the Assessee has withdrawn the Appeal filed by the Assessee in T.C.A.No.587 of 2016 and therefore this Appeal may also be disposed of.

4.The learned counsel appearing for the Respondent/ Assessee submitted that he is not aware of the present Appeal.

5.In view of the subsequent development, this court is of the opinion

S.VAIDYANATHAN, J.
and
C.SARAVANAN, J.

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that nothing survives for adjudication in this Appeal. Recording the submission so made by the learned counsel appearing for the Appellant, the Tax Case Appeal stands disposed of. No costs.

[S.V.N, J.] [C.S.N, J.]
07.11.2022

Internet : Yes
Index : Yes / No
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To

1.The Income Tax Appellate Tribunal, Madras "C" Bench

2. Commissioner of Income Tax
Corporate Circle 3
Chennai.

T.C.A No.487 of 2017