IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 13.06.2022

CORAM

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
AND
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

T.C.A. No.633 of 2017

M/s.S4 Carlisle Publishing Service P Ltd.,
Prakash Towers, 1st Floor,
141, Rajiv Gandhi Salai (OMR),
Kottivakkam, Chennai-600 041. .. Appellant/Appellant

Versus

Commissioner of Income Tax 6,
Chennai. .. Respondent/Respondent

Appeal filed under Section 260 (A) of the the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "B" Bench, Chennai, dated 13.06.2016 in I.T.A No.192/Mds/2016 and Appeal against the order of the Commissioner of Income Tax (Appeals)-15, Chennai, dated 18.12.2015 in ITA.No.63/CIT(A)-15/14-15 and appeal against the order of the Assistant Commissioner of Income Tax Company Circle VI (1) Chennai 600034, dated 21.12.2010 in GIR No. /PAN SA-188/AAFCS2900K the assessment year 2008-2009.

For Appellant : Mr.N.V. Balaji

For Respondent : Mr.J.Narayanaswamy
Standing Counsel

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

This tax case appeal has been filed by the appellant / assessee, challenging the order dated 13.06.2016 passed by the Income Tax Appellate Tribunal, 'B' Bench, Chennai, in I.TA.No.192/Mds/2016, relating to the assessment year 2008-2009.

2.By order dated 11.12.2017, this court admitted the aforesaid tax case appeal on the following substantial questions of law:

"(i) Whether on the facts and the circumstances of the case and law, the Tribunal was right in holding that reopening of assessment is valid? and

(ii) Whether on facts and circumstances of the case, the Tribunal was right in remitting the case back to the records of the Commissioner of Income Tax (Appeals) with regard to the addition made by the Assessing Officer under Section 68 of the Income Tax Act?"

3.Today, when the matter was taken up for consideration, the learned counsel appearing for both sides jointly submitted that during the pendency of this appeal, the claim of the appellant / assessee was accepted by the assessing officer by order dated 31.12.2019 by giving effect to the order passed by the Tribunal 28.06.2018, in the second round of litigation and hence, nothing survives for further adjudication herein.

4. In view of the above submission made by the learned counsel on either side, this tax case appeal is dismissed as having become infructuous. No costs.

Sd/-
Assistant Registrar(CCC)

//True Copy//

Sub Assistant Registrar

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To

1.The Income Tax Appellate Tribunal 'B' Bench,
Chennai.

2.The Commissioner of Income Tax 6,
Chennai.

3. The Assistant commissioner of Income Tax,
Company Circle VI(1), Chennai.

4. The Commissioner of Income Tax (Appeals) 15,
Chennai.

+1cc to Mr.N.V.Balaji, Advocate, S.R.No.35627

TCA No.633 of 2017

KK(CO)
SB(27/06/2022)