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.315 of 2022

M/s.New Santha Stores
Cement Stockists
No.9, Market Building
Tiruchendur Road,
Palayamkottai.
PAN AACFN 4870 D .. Appellant

Versus

The Deputy Commissioner of Income-Tax,
Circle-I,
Tirunelveli. .. 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 04.09.2015 passed in I.T.A. 3085/Mds/2014.

For Appellant : Mr.G.Baskar

For Respondent : Mr.M.Swaminathan
standing counsel.

J U D G M E N T

This Tax Case Appeal has been filed by the Appellant / Assessee against the order dated 04.09.2015 passed by the Income Tax Appellate Tribunal, Bench 'C', Chennai ('the Tribunal', for brevity) in I.T.A. No.3085/Mds/2014 for the Assessment Year 2009-2010.

2. By the Impugned Order, the Tribunal have allowed Income Tax Appeal against the order dated 27.08.2014 of CIT (Appeals)-II, Madurai. It is represented by the learned counsel appearing for the Appellant that pursuant to the impugned order dated 04.09.2015, the Respondent/Assessing Officer has passed a fresh Assessment Order dated 30.11.2016 u/s. 143 (3) r.w.section.263. An Appeal filed against the said order was allowed vide order dated 28.02.2017.

2. It is further submitted that the Respondent/Assessing Officer challenged the order of the Commissioner of Income Tax before the Income Tax Appellate Tribunal in I.T.A.No.1161/CHNY/2017. The Tribunal by its order dated 10.03.2021 held the issue in favour of the Appellant. The issue

has become final and hence the present Tax Case Appeal has become infructuous. A Memo dated 07.11.2022 to that effect has also been filed to that effect in the SR stage itself.

3. Recording the above submissions of the learned counsel appearing for the Appellant and also in view of the Memo dated 07.11.2022, this Appeal is dismissed as infructuous. No costs.

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

Internet : Yes
Index : Yes / No
arr

To

To

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

2. The Deputy Commissioner of Income Tax,
Circle-I,
Tirunelveli.

S.VAIDYANATHAN, J.

and

C.SARAVANAN, J.

arr

T.C.A No.315 of 2022

07.11.2022