IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-410-2015(O&M)
Date of decision: 16.10.2023

The Pr. Commissioner of Income Tax-2, Chandigarh
… Appellant

Versus

M/s Greater Mohali Area Development Authority
… Respondent

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MR. JUSTICE VIKRAM AGGARWAL

Present: Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel, for the appellant.

Ms. Radhika Suri, Senior Advocate, with Mr. Sidhant Suri and Mr. Abhinav Narang, Advocates, for the respondent-GMADA.

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ARUN PALLI, J. (Oral)

Learned counsel for the parties are *ad idem* that against an order passed by the Income Tax Appellate Tribunal (ITAT), in quantum proceedings, the respondent-GMADA had appealed to this Court (ITA-24-2015). However, since during the pendency of the said appeal, the Direct Tax Vivad-se-Vishwas Act, 2020 had come into being, the same was dismissed as withdrawn by the Division Bench, vide order dated 01.07.2021:

> **"CM-5027-CII-2021**
>
> **This is an application for withdrawal of the appeal in view of the fact that the appellant has adopted Vivad Se Vishwas Scheme.**
>
> **Notice of the application.**
>
> **On advance notice, Mrs. Urvashi Dhugga, Advocate appears on behalf of the respondent.**
>
> **For the reasons recorded in the application, the same is allowed.**

Main case is taken up for hearing today itself.

<u>ITA-24-2015</u>

In view of the averments made in CM-5027-CII-2021, the main appeal bearing ITA-24-2015 stands dismissed as withdrawn.

Since the main appeal has been dismissed as withdrawn, the pending Civil Miscellaneous Application, if any, also stands dismissed as withdrawn."

It is urged that against the order, dated 21.05.2015, passed by the Tribunal, qua the penalty proceedings, even the Department had approached this Court vide ITA-410-2015. But, since the matter between the parties stood resolved under 2020 Act (**ibid**), the appeal at hand is rendered infructuous. And, nothing substantive survives therein.

Accordingly, learned counsel for the parties submit that the present appeal be disposed of as having been rendered infructuous.

Ordered, accordingly.

(Arun Palli)
Judge

(Vikram Aggarwal)
Judge

16.10.2023
Rajan

Whether speaking / reasoned: YES/NO
Whether Reportable: YES/NO