IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.11.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

**Tax Case (Appeal) Nos.2080 to 2082 of 2008**
**and 724 and 725 of 2014**

MSK Constructions Pvt. Ltd.
New No.220, (Old No.868) P.H.Road,
Chennai - 600 010

.... Appellant in the above T.C.(A)s

Vs

The Assistant Commissioner of Wealth Tax,
Company Circle IV(3), Chennai.

.... Respondent in the above T.C.(A)s

**PRAYER in T.C.(A) Nos.2080 to 2082 of 2008:** APPEALs filed under Section 27A of the Wealth Tax Act, 1957 against order dated 22.4.2008 made in W.T.A.Nos.68,69, & 70/MDS/2006 on the file of the Income Tax Appellate Tribunal 'B' Bench, Chennai for assessment years 1996-97, 1997-98 and 1998-99.

**PRAYER in T.C.(A) Nos.724 and 725 of 2014:** APPEALs filed under Section 27A of the Wealth Tax Act, 1957 against order dated 28.02.2014 made in W.T.A.Nos.1 & 2/MDS/2013 on the file of the Income Tax Appellate Tribunal 'C' Bench, Chennai for assessment year 2004-05.

**In all TC(A)s.**

For Appellant : Mr.A.S.Sriraman

For Respondent : Ms.V.Pushpa
Senior Standing Counsel

**COMMON JUDGMENT**

*(Judgment of the Court was delivered by Dr.ANITA SUMANTH.,J)*

Both learned counsel Mr.A.S.Sriram, learned counsel for the appellant and Ms.V.Pushpa, learned Senior Standing Counsel appearing for the respondent would accede to the position that these appeals have been rendered infructuous.

2. The appeals have been filed challenging orders of the Income Tax Appellate Tribunal (in short 'Tribunal') dated 22.04.2008 and 28.02.2014 which had set aside the orders of assessment and remanded the matter back to the assessing authority. Pending these appeals, the matter was taken up by the assessing authority on remand and ultimately the stand of the assessee is stated to have been accepted by the Tribunal in the second round of litigation.

3. Recording the above, these appeals are closed as infructuous and the questions of law are returned as unanswered. No costs.

**[A.S.M., J] [G.A.M., J]**
**11.11.2024**

sl
Index:Yes/No
Speaking order
Neutral Citation:Yes

To

The Assistant Commissioner of Wealth Tax,
Company Circle IV(3), Chennai.

**Dr.ANITA SUMANTH,J.**
**AND**
**G.ARUL MURUGAN,J.**

sl

**Tax Case (Appeal) Nos.2080 to 2082 of 2008**
**and 724 and 725 of 2014**

**11.11.2024**