



T.C.A.Nos.1080 of 2010 etc. batch

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.12.2024

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CORAM :

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

**T.C.A.Nos.1080 of 2010 and
T.C.A.Nos.514, 515, 516, 517 & 518 of 2011**

TCA.No.1080 of 2010

M/s.Oriental Hotels Limited,
37, M.G.Rod, Nungambakkam,
Chennai-600 034.

... Appellant

VS

The Deputy Commissioner of Income tax,
Company Circle-V(1),
Chennai-34.
Respondent

...

Prayer in TCA.No.1080 of 2010: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, 'A' Bench, Chennai dated 14.05.2009 in ITA No.1863/Mds/2008.

(In all appeals)

For Appellant : Mr.Venkatanarayanan
for Mr.Subbaraya Aiyar Padmanabhan

For Respondent : Mrs.V.Pushpa
Senior Standing Counsel



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COMMON JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

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Mr.Venkatanarayanan, learned counsel appearing on behalf of Mr.Subbaraya Aiyar Padmanabhan, learned counsel for the appellant and Mrs.V.Pushpa, learned Senior Standing Counsel for the respondent submit that nothing survives in the present appeals. These tax case appeals relate to Assessment Years (AY) 1993-94 (TCA.No.1080 of 2010), 1995-96 (TCA.No.514 of 2011), 1996-97 (TCA.No.515 of 2011), 1998-99 (TCA.No.516 of 2011), 1999-2000 (TCA.No.517 of 2011) and 2000-2001 (TCA.No.518 of 2011).

2.The challenge is to a common remand order of the Income Tax Appellate Tribunal (Tribunal/ITAT), dated 14.05.2009. Pending the present tax case appeals, the remand proceedings have been taken up by the assessing officer and have ultimately concluded in an order of the Tribunal dated 14.05.2012 dismissing the appeals of the revenue.

3.As against the order of the Tribunal dated 14.05.2012, learned Senior Standing Counsel confirms that the Income Tax Department has not preferred appeals. Hence, order dated 14.05.2012 has attained finality and since the appellant/assessee has secured relief there, it does not press the present appeals.



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4.Recording the aforesaid, these tax case appeals are closed

returning the question of law as unanswered. No costs.

[A.S.M., J] [G.A.M., J]
03.12.2024

Index:Yes/No
Speaking Order
Neutral Citation:Yes
vs

To

The Deputy Commissioner of Income tax,
Company Circle-V(1),
Chennai-34.



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DR. ANITA SUMANTH.,J.
and
G. ARUL MURUGAN.,J.

VS

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