



WEB COPY

T.C.(A)No.166 of 2012

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.11.2024

CORAM :

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

T.C.(A)No.166 of 2012

M/s.Eagle Press
New No.35, Old No.15,
M.S.Koil Street,
Royapuram,Chennai – 600 013.

.... Appellant

VS

The Deputy Commissioner of Income Tax
Business Circle X,
Kannammal Building 3rd Floor,
611, Anna Salai, Chennai – 600 006.

.... Respondent

Prayer : Appeal filed under Section 260A of the Income Tax Act, 1961
against order dated 25.10.2011 made in I.T.A.No.527/Mds/2011 in
respect of assessment year 2007-08.

For Appellant : Mr.A.S.Sriraman

For Respondent : Mr.J.Narayanasamy
Senior Standing Counsel



T.C.(A)No.166 of 2012

JUDGMENT
(Delivered by Dr. ANITA SUMANTH..J)

WEB COPY

Heard Mr.A.S.Sriraman, learned counsel for the appellant and Mr.J.Narayanasamy, learned Senior Standing Counsel for the respondent.

2. The subject assessment relating to assessment year 2007-08 was made in the hands of the partnership firm and contained, inter alia, an addition under Section 2(22) (e) of the Income Tax Act, 1961. The following docket order has been passed on 21.11.2024:

Learned counsel for the appellant will obtain instructions in regard to assessments, if any, made in the hands of the Directors including an addition under Section 2(22)(e) of the Income-Tax Act and whether any appeals have been filed challenging the same.

2. List on 25.11.2024 as item no.2.

2. Today, Mr.Sriraman confirms that identical additions have been made in the hands of the partners and those matters were subject matter of settlement under the Vivad Se Vishwas Scheme. Copies of Form -5 dated 27.03.2021, accepting the applications for settlement are also placed on record.



T.C.(A)No.166 of 2012

3. In light of the aforesaid, nothing survives in the present appeal and recording the same, this Tax Case (Appeal) is closed returning the questions of law unanswered. No costs.

[A.S.M., J] [G.A.M., J]
25.11.2024

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

To
The Deputy Commissioner of Income Tax
Business Circle X,
Kannammal Building 3rd Floor,
611, Anna Salai, Chennai – 600 006.



WEB COPY



T.C.(A)No.166 of 2012

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

SI

T.C.(A)No.166 of 2012

25.11.2024