IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 24.09.2024

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

T.C.A.No.1162 of 2015

The Commissioner of Income Tax Circle 1 (1),
Madurai. ... Appellant

-Vs-

S.Padmalakshmi,
W/o.S.Seetharaman ... Respondent

PRAYER : Tax Case Appeal filed under Section 260 A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal 'A' Bench, Chennai dated 09.07.2015 in I.T.A.No.2719/Mds/2014 for the assessment year 2008-09.

For Appellant : Mr.J.Narayanasamy
Senior Standing Counsel
For Respondent : Mr.P.J.Rishikesh

J U D G M E N T

(Judgment of the Court was delivered by **R.SURESH KUMAR, J**)

This tax case appeal has been filed against the order passed by the Income Tax Appellate Tribunal 'A' Bench, Chennai for the assessment year 2008-09 in I.T.A.No.2719/Mds/2014 dated 09.07.2015.

2. The assessment order dated 12.03.2013 is a subject matter in this tax case appeal, where against the very same assessment order, the assessee filed writ petition in W.P.(MD)No.5974 of 2013 which was allowed by this Court, by order dated 23.07.2018.

3. In view of the said order passed by the writ Court where the very assessment order has been set aside, no further adjudication in this tax case appeal is required. Hence, this Tax Case Appeal is dismissed leaving open the substantial questions of law raised herein to be decided at a later point of time.

4. It is also made clear that, this order is subject to the decision to be made, if any, in the intra Court appeal as against the order passed by the writ Court dated 23.07.2018. However, there shall be no order as to costs.

(R.S.K., J.) (C.S.N., J.)
24.09.2024

NCC : Yes / No
Index : Yes / No
Speaking Order : Yes / No

vji

To

The Income Tax Appellate Tribunal 'A' Bench,
Chennai.

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

vji

T.C.A.No.1162 of 2015

24.09.2024