IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.04.2025

CORAM :

THE HONOURABLE **DR.JUSTICE ANITA SUMANTH**
and
THE HONOURABLE **MR.JUSTICE C. KUMARAPPAN**

TC(A) Nos.72 & 75 of 2023

Commissioner of Income Tax
Chennai
.. Appellant in TC(A)Nos.72 and 75 of 2025

vs

M/s.Adyar Ananda Bhavan Sweets India Pvt. Ltd.,
No.9, Shasthri Nagar,
M.G.Road, Besant Nagar,
Chennai-600 029.
PAN: AAICA 3787F
.. Respondent in TC(A)Nos.72 and 75 of 2025
Appellant in T.C.(A) Nos.392 and 395 of 2025

The Assistant Commissioner of Income Tax
Central Circle 3(4)
No.121, Nungambakkam High Road,
Income Tax Department, Chennai.
.. Respondent in T.C.(A) Nos.392 &395 of 2025

Prayer in TC(A)Nos.72 and 392 of 2023 : Appeal filed under Section 260A of the Income Tax Act, 1961 against the Order of the Income Tax Appellate Tribunal, Madras 'D' Bench, in ITA No.402/Chny/2021 for the Assessment Year 2019-2020, dated 08.12.2021.

Prayer in TC(A)Nos.75 and 395 of 2023: Appeal filed under Section

260A of the Income Tax Act, 1961 against the Order of the Income Tax Appellate Tribunal, Madras 'D' Bench, in ITA No.403/Chny/2021 for the Assessment Year 2019-2020, dated 08.12.2021.

(In both TC(A)s)

For Appellant	:	Mr.Karthik Ranganathan Senior Standing Counsel
For Respondent	:	Mr.S.Sridhar

COMMON JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

Challenging the order of the Income Tax Appellate Tribunal dated 08.12.2021 passed in ITA.Nos.402 and 403 of 2021, the revenue has filed TC(A) Nos.72 and 75 of 2023 and the assessee has filed TC(A) Nos.392 and 395 of 2023 relating to assessment years 2018-19 and 2019-20.

2. The assessee, however, despite being successful in the second appeal, has chosen to remit the outstanding tax as computed pursuant to the order of the Commissioner of Income Tax (Appeals) and settled the matter under the on-going Vivad Se Vishwas Scheme. Hence, the learned counsel for the assessee states that the assesse does not pursue T.C.(A) Nos.392 and 395 of 2023.

3. In light of the same, T.C.(A) Nos.72 and 75 of 2023 are liable to be allowed and we do so. We, however, make it clear that the questions

of law have not been adjudicated by us in light of the peculiar facts as stated aforesaid and are returned unanswered.

4. T.C.(A)Nos.72 and 75 of 2023 are allowed as settled under Vivad Se Vishwas Scheme and T.C.(A) Nos.392 and 395 of 2023 are dismissed as withdrawn. No costs.

[A.S.M., J] [C.K., J]
22.04.2025

Index:No
Speaking Order
Neutral Citation:Yes
sl

To
The Assistant Commissioner of Income Tax
Central Circle 3(4)
No.121, Nungambakkam High Road,
Income Tax Department, Chennai.

Dr.ANITA SUMANTH,J.
AND
C.KUMARAPPAN,J.

sl

TC(A) Nos.72 & 75 of 2023
and T.C.(A)Nos.392 and 395 of 2023

22.04.2025