



T.C.A.No.664 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.01.2025

WEB COPY

CORAM :

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

T.C.A.No.664 of 2016

Principal Commissioner of Income Tax 4,
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai.

.. Appellant

VS

Sri P.Dwarkanath Reddy

.. Respondent

Prayer : Appeal filed under Section 260 A of the Income-Tax Act, 1961
against the order of the Income-Tax Appellate Tribunal Madras 'D' Bench
dated 29.02.2016 in ITA No. 2824/Mds/2014

For Appellant : Mrs.V.Pushpa
Senior Standing Counsel

For Respondent : Mr.R.Venkatanarayanan
for M/s. Subburaya Aiyar
Padmanabhan



T.C.A.No.664 of 2016

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

JUDGMENT

(Delivered by Dr.ANITA SUMANTH.,J)

This appeal has been filed by the Income-Tax Department challenging the order of the Income-Tax Appellate Tribunal dated 29.02.2016 for Assessment Year 2006 – 07.

2. Pending this appeal, the assessee had approached the Income-Tax Department for settlement of arrears in terms of the on-going Direct Tax Vivad Se Vishwas Scheme, 2024.

3. The tax has been quantified and has been remitted, and Form – 4, being the certificate for full and final settlement of tax arrears under sub-section (2) of Section 92 read with Section 93 of Finance (No.2) Act, 2024 has also been issued on 30.12.2024. A copy of the same is placed on file.

4. Recording the same and as nothing further survives in this appeal, the same is closed returning the substantial questions of law unanswered. No costs.

[A.S.M., J] [G.A.M., J]
03.01.2025

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