

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'D' BENCH: CHENNAI**

श्री अब्राहम पी. जॉर्ज, लेखासदस्य एवं  
श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष

**BEFORE SHRI ABRAHAM P.GEORGE, ACCOUNTANT MEMBER AND  
SHRI GEORGE MATHAN, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.2204/Mds/2010

निर्धारण वर्ष /Assessment Year: 2004-05

M/s.Cairn Energy India Pty Ltd.,  
90, IIInd Floor, Wellington Plaza,  
Anna Salai, Chennai.

**Vs.** The Jt. Director of Income-  
Tax,  
International Taxation,  
Circle-1(2), Chennai.

**[PAN: AAACC 3097 L]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: Mr.Raghunathan.S, Adv.

प्रत्यर्थी की ओर से /Respondent by

: Mr.Vijayakumar Puna,  
St.Counsel

सुनवाई की तारीख/Date of Hearing

: 30.01.2018

घोषणा की तारीख /Date of Pronouncement

: 30.01.2018

**आदेश / O R D E R**

**PER GEORGE MATHAN, JUDICIAL MEMBER:**

This is an appeal filed by the assessee against the Order passed u/s.143(3) r.w.s.263 and Sec.144C(13) passed on 29.10.2010 for the AY 2004-05.

2. Shri Vijayakumar Puna, St. Counsel, represented on behalf of the Revenue and Shri Raghunathan.S, Adv., represented on behalf of the assessee.

3. At the time of hearing, the Ld.AR submitted that the order passed u/s.263, by the Addl. Director of Income Tax, International Taxation, was subject matter of an appeal before the Tribunal and the Tribunal had in its order in ITA No.714/Mds/2009 dated 20.12.2012, had upheld the order passed u/s.263. It was a submission that the assessee had filed appeal before the Hon'ble High Court and the Hon'ble High Court had vide order in TCA No.99 of 2013 dated 06.11.2017 in Para No.14.1 remanded the matter to the DIT for passing a fresh order. It was a submission that as the issue has been restored to the file of the DIT, the appeal filed by the assessee has become infructuous.

4. In reply, the Ld.DR did not raise any objection. Consequently, considering the submissions of the assessee and the Revenue, the appeal filed by the assessee is dismissed as infructuous in view of the decision of the Hon'ble jurisdictional High Court in the assessee's case in TCA No.99 of 2013 dated 06.11.2017.

5. In the result, the appeal filed by the assessee is dismissed as infructuous.

Order pronounced in the Open Court on January 30, 2018, at Chennai.

**Sd/-**

**(अब्राहम पी. जॉर्ज)**

**(ABRAHAM P.GEORGE)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

**Sd/-**

**(जॉर्ज माथन)**

**(GEORGE MATHAN)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: January 30, 2018.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF