

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

श्री मनु कुमार गिरि, न्यायिक सदस्य एवं
श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष

**BEFORE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI S.R.RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.3085/Chny/2025
निर्धारण वर्ष/**Assessment Year: 1997-98**

Deputy Commissioner of Income Tax Central Circle 2(2), Chennai	v.	Jayaram Jayalalitha, Represented by L/H 1. Ms. Deepa, 36, Poes Garden, Chennai 600086; 2. Mr. J. Deepak, Old No.9 New No.13, Sivagnanam Street, T.Nagar Chennai 600017, Tamil Nadu.
		[PAN: AAFPJ8988K]
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Assessee by	:	Mr. Sathya Kumar, Advocate
प्रत्यर्थी की ओर से /Revenue by	:	Mr. ARV Sreenivasan,CIT
सुनवाईकीतारीख/Date of Hearing	:	17.12.2025
घोषणाकीतारीख /Date of Pronouncement	:	22.12.2025

आदेश / ORDER

PER MANU KUMAR GIRI, JM:

This appeal filed by the revenue is directed against the order of the
Ld. Commissioner of Income Tax (Appeals), Chennai-19, [CIT(A)] dated
19.08.2025 for Assessment Year 1997-98.



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2. At the outset, we find from the impugned order that the Id.CIT(A) has noted as under:

"6.1 The undersigned has carefully examined the order of the AO and the order u/s 263 of the Act passed by the CIT, Central-II, Chennai. On examination of records, it can be seen that the AO completed the set aside assessment proceedings as per the direction(s) of the CIT, Central-II, Chennai in the order passed u/s 263 of the Act dated 21.03.2003.

6.2 The appellant has challenged the order u/s 263 of the Act before the Hon'ble ITAT Chennai. During the pendency of the appeal before the Hon'ble ITAT Chennai, the AO completed the set aside proceeding vide order u/s 143(3) r.w.s 263 of the Act on 21.03.2003.

6.3 The Hon'ble ITAT Chennai vide its order in ITA Nos.477/Mds/2002 dated 11.01.2008 has allowed the appeal of the appellant. During the course of appellate proceedings, the AR made available a copy of the order of the Hon'ble ITAT Chennai, vide letter dated 14.03.2008. On perusal of the order of the Hon'ble ITAT Chennai, passed in the case of appellant for the year under consideration, it is understood that the Hon'ble ITAT Chennai has annulled the order of the CIT passed u/s 263 of the Act.

6.4 The AO completed the set aside assessment on the basis of the order of order passed u/s 263 of the Act by the CIT, Central-II, Chennai. As the order u/s 263 of the Act of the CIT, Central-II, Chennai was annulled by the Hon'ble ITAT Chennai, the consequent order passed by the AO dated 21.03.2003 has become redundant. Therefore, all the ground raised by the appellant upon the addition(s)/disallowance(s) made by the AO in the set side assessment proceeding are hereby treated as allowed.

7. In the result, the appeal filed for the AY 1997-98 is treated as allowed."



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3. The Id.AR for the assessee pleaded that the present appeal has no legs to stand. Per contra, the Id.DR-CIT for the revenue stated that against the ITAT order in ITA Nos.477/Mds/2002 dated 11.01.2008, the appeal of the revenue is pending before the Hon'ble Jurisdictional High Court.

4. We have heard the rival submissions and perused the record. We are of the opinion that keeping this appeal pending is not justified. Therefore, we also dismiss the present revenue appeal in view of above factual matrix, however we grant liberty/leave to the revenue to revive this appeal if the order of the ITAT in ITA Nos.477/Mds/2002 dated 11.01.2008 is reversed by the Hon'ble Jurisdictional High Court.

5. In the result, appeal filed by the revenue is dismissed in above terms.

Order pronounced on the 22nd day of December, 2025, in Chennai.

Sd/-
(श्री एस. आर. रघुनाथा)
(S.R.RAGHUNATHA)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-
(मनु कुमार गिरि)
(MANU KUMAR GIRI)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai,

दिनांक/Dated: 22nd December, 2025.

EDN, Sr. PS



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1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF