



TCA.No.303 of 2011

Dr.ANITA SUMANTH,J.

and

G.ARUL MURUGAN,J.

(Order of the Court was made by Dr.ANITA SUMANTH.,J.)

Registry is directed to print the name of Mrs.Pushpa, learned Senior Standing Counsel in place of Mr.T.Ravikumar.

2.Both herself and Mr.Venkatanarayanan, learned counsel for the respondent would submit that the issue relating to taxability of deemed dividend is pending resolution before a Larger Bench of the Hon'ble Supreme Court.She circulates a copy of the decision in *National Travel Services v. Commissioner of Income Tax, Delhi-VIII* (401 ITR 154) wherein the decision in *CIT v. Ankitech (P) Ltd.* [340 ITR 14] relied on by the parties has been doubted and the appeals in the case of *National Travel Services* have been placed before the Hon'ble Chief Justice of India for Constitution of an appropriate Bench of three learned Judges to re-visit the matter. Hence, block this matter for six months.

3.List on 30.04.2025. Liberty is granted to the parties to make a mention for listing of the matter, if the issue is decided even prior to the next date of hearing.

[A.S.M.,J]

[G.A.M.,J]

28.10.2024

VS



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VS

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