IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 11.09.2024

CORAM:

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.8989 of 2024
and
W.M.P.Nos.10015 and 10016 of 2024

Shri.Anjaneyalu Jayapal ... Petitioner

Vs.

1. The Income Tax Appellate Tribunal,
Chennai Benches,
A-3, II Floor, Rajaji Bhavan,
Beasant Nagar,
Chennai – 600 090.

2. The Assessing Officer of the Assessment Unit,
Income Tax Department (NFAC),
Mayur Bhawan, Connaught Lane,
Barakhamba,
New Delhi – 11000.

3. The Income Tax Officer,
Non Corporate Ward – 10 (2),
Chennai – 600 034. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorari, to call for the record of the 1st respondent pertaining to the impugned order dated 09.08.2023 in MA Nos.42 & 43/Chny/2023 [In ITA Nos.48 & 49/Chny/2018] and arising out of the order dated 18.01.2023 passed in ITA Nos.48 & 49/Chny/2018 of the 1st respondent leading to issuance of consequential Show Cause Notice dated 15.01.2024 in DIN & Letter No.ITBA/AST/S/17/2023-2024/1059709360(1) by the 2nd Respondent and quash the said respective order and the show cause notice.

For Petitioner	: Mr.Ravi Anantha Padmanabhan Senior Counsel for Mr.M.Murugaboopathy
For Respondents	: Mr.D.Prabhu Mukunth Arunkumar Junior Standing Counsel

ORDER

(Order of the Court was delivered by **R.SURESH KUMAR, J.**)

The Writ Petitioner was an Assessee under the Respondent/Revenue. The Writ Petition pertains to the Assessment Year 2013-2014 and 2014-2015. Assessment Orders were passed by the Assessing Officer on 30.03.2016 and 27.11.2016 for the respective Assessment Years 2013-2014 and 2014-2015 as against which appeals were carried by the Assessee to the CIT (Appeals) and those appeals were also went in favour of the Revenue by Orders dated 24.10.2017. Those Orders were under challenge before the learned Income Tax Appellate Tribunal, Chennai (hereinafter referred to as ITAT, Chennai) in

ITA.Nos.48 & 49/Chny/2018.

2. The learned ITAT, Chennai having considered the said ITA.Nos.48 & 49/Chny/2018 has dismissed the same by a Common Order dated 21.11.2019. Suffered with the said Order passed by the learned ITAT, Chennai, the Assessee had filed two Miscellaneous Applications being M.A..Nos.35 & 36/Chny/2020 under Section 254(2) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”).

3. The said Miscellaneous Applications were filed to rectify the mistake and to amend the Order passed in ITA.Nos.48 & 49/Chny/2018 dated 21.11.2019 as stated above.

4. The learned ITAT, Chennai, having entertained the said Miscellaneous Applications has in fact held in favour of the Assessee by thus the Order dated 11.11.2022 recalled the Order of the learned Tribunal passed in ITA.Nos.48 & 49/Chny/2018 dated 21.11.2019 for both the Assessment Years and also directed the Registry of the learned ITAT, Chennai to fix those appeals for hearing in due course with an intimation to both the parties.

5. In pursuance of the said recall Order rehearing taken place where the Writ Petitioner / Assessee had also participated and after rehearing, the appeals were disposed of by the learned ITAT, Chennai by an Order dated 18.01.2023, whereby the learned ITAT, Chennai in fact remitted the matter back to the Assessing Authority to reverify the claim of the Assessee.

6. Pursuant to the said Order passed by the learned Tribunal dated 18.01.2023, the Revenue had issued a Show Cause Notice. At that stage, the Assessee once again filed Miscellaneous Applications in M.A.Nos.42 & 43/Chny/2023 and pleaded before the learned ITAT, Chennai stating that the ITAT, while disposing any Miscellaneous Applications filed under Section 254(2) of the Act can only rectify the mistake and in the name of rectifying the mistake or as a consequential to the rectification of the mistake, learned ITAT cannot recall the earlier order passed by the Tribunal and therefore to that extent earlier recalling of the Order which paved the way for rehearing the main appeals and remitted the matter back to the Assessing Authority all are erroneous approach. Therefore, that aspect should be rectified, for which, under Section 254(2) of the Act, Miscellaneous Applications in M.A.No.42 & 43/Chny/2023 as stated supra had been filed.

7. Those Miscellaneous Applications having been considered the Tribunal by an Order dated 09.08.2023 has given the finding stating that Assessee could not make out a case of *prima facie* mistake apparent on record from the Order of the Tribunal which can be rectified under Section 254(2) of the Act but what has been sought for by way of the present Miscellaneous Applications is to review the decision rendered by the learned ITAT, Chennai in the given facts and circumstances of the case. Therefore, the learned Tribunal was of the view that the Miscellaneous Applications filed by the Assessee are devoid of merits and therefore, they dismissed those Miscellaneous Applications.

8. Only under these circumstances challenging the Order passed by the learned Tribunal dated 09.08.2023 made in M.A.Nos.42 & 43/Chny/2023, this Writ Petition had been filed.

9. In this context, Mr.Ravi Anandha Padmanabhan, learned Senior Counsel appearing for the Writ Petitioner/ Assessee has also contended that it is the challenge in this Writ Petition not only against the Order passed by the learned Tribunal dated 09.08.2023 in M.A.No.42 & 43/Chny/2023 but also against the Order passed by the learned ITAT, Chennai dated 18.01.2023 in ITA Nos.48 & 49/Chny/2018 also.

10. With these facts, submissions had been made by the learned Senior Counsel appearing for the Writ Petitioner / Assessee. His main contention was that if at all any Miscellaneous Applications for rectification of mistake is filed under Section 254(2) of the Act, the mistake if any occurred on the face of record that could be rectified by the Tribunal and once the mistake is rectified the Tribunal should lay off the hands and thereafter, it becomes *functus officio* and it does not have a jurisdiction to decide the very fact of the main order itself by recalling the same.

11. In support of his contention, learned Senior Counsel appearing for the Writ Petitioner / Assessee has relied upon the decision of the Hon'ble Supreme Court in Civil Appeal No.7110 of 2021 and Civil Appeal No.7111 of 2021 in the matter of ***Commissioner of Income Tax (IT-4), Mumbai*** *vs.* ***M/s.Reliance Telecom Limited*** and ***Commissioner of Income Tax (IT-4), Mumbai*** *vs.* ***M/s.Reliance Communications Limited*** rendered on 3rd December 2021.

12. Placing reliance on the said Judgment of the Hon'ble Supreme Court, learned counsel for the Petitioner / Assessee would contend that while considering an application under Section 254(2) of the Act, the Appellate

Tribunal is not required to revisit its earlier Order and to go into details on merits. The powers under Section 254(2) of the Act are only to rectify/correct any mistake apparent on the face of the record.

13. The learned counsel for the Petitioner / Assessee would also submit that if at all any rectification application is filed under Section 254(2) of the Act, the moment rectification is over the learned Tribunal has to stop with that and the Miscellaneous Applications accordingly should have been disposed of, beyond which, the learned Tribunal does not have any jurisdiction to go into the correctness of the entire Order wherein the mistake was sought to be rectified by filing application under Section 254(2) of the Act.

14. Therefore, the learned counsel for the Petitioner / Assessee has contended that in the present case while accepting the Miscellaneous Applications in M.Nos.35 & 36/Chny/2020 by Order dated 11.11.2022, the Tribunal ought to have only amended the order by rectifying the mistake pointed by the Assessee. The Order passed by the Tribunal recalling the Order dated 21.11.2019 is beyond the scope and power of the Tribunal vested under the provisions of the Act and therefore, the consequential rehearing of the matter and disposing afresh the main ITA Nos.48 & 49/Chny/2018 by Order

dated 18.01.2023 and remanding the matter to the Assessing Officer is equally erroneous and cannot be sustained.

15. He would also submit that when this position has been brought to the notice of the Tribunal by filing further Miscellaneous Applications in M.A.Nos.42 & 43/Chny/2023 that was erroneously rejected by the Tribunal through the Impugned Order dated 09.08.2023.

16. Hence the learned counsel for the Petitioner / Assessee would contend that in the light of the law that has been held by the Hon'ble Supreme Court in the matter of ***Commissioner of Income Tax (IT-4), Mumbai*** *vs.* ***M/s.Reliance Telecom Limited*** cited supra, the prayer sought for in this Writ Petition challenging the Orders passed both in the Miscellaneous Application as well as in the main ITA.Nos.48 & 49/Chny/2018 vide Order dated 18.01.2023 by the Tribunal are liable to be set aside and the Writ Petition is to be allowed he contended.

17. Per contra, Mr.D.Prabhu Mukunth Arunkumar, learned Junior Standing Counsel appearing for the Respondents / Revenue would contend that the Assessee filed two Miscellaneous Applications i.e., M.A.Nos.35 &

36/Chny/2020 that was allowed by the learned Tribunal on 11.11.2022 which Order was accepted by the Assessee and no Appeal or no Writ Petition had been filed against the said Order.

18. Thereafter, when the main ITA Nos.48 & 49/Chny/2018 were taken up for hearing the Assessee had accepted the hearing and participated in the same. Therefore, a Final Order once again has been passed afresh after having fresh hearing by the Tribunal in the main ITA Nos.48 & 49/Chny/2018 by Order dated 18.01.2023.

19. When that being so, the second set of Miscellaneous Application i.e., M.A.Nos.42 & 43/Chny/2023 ought not to have been filed by the Assessee. He would also submit that once the Final Order is passed by the learned Tribunal, against which, only appeal was to be preferred under Section 260(A) of the Act, instead, the Assessee had chosen to file the Miscellaneous Application where also, since the Tribunal has negatived the said Miscellaneous Application by dismissing the same by Order dated 09.08.2023 only thereafter the Assessee has come forward before this Court by filing the present Writ Petition collaterally challenged both the Miscellaneous Order dated 09.08.2023 as well as the Final Order dated 18.01.2023. Such approach by filing single Writ

Petition that too for two Assessment Orders and two Assessment Years i.e., 2013-2014 and 2014-2015 is not maintainable. Therefore, for that reason also this Writ Petition is liable to be rejected apart from the other merits of the case canvassed by the learned Junior Standing Counsel for the Respondents / Revenue.

20. We have considered the rival submissions made by the learned counsel appearing for both sides and perused the materials placed before this Court.

21. Now the question before us for the resolvent is as to whether the Assessee is entitled to challenge the Orders passed in the second set of Miscellaneous Petition in M.A.Nos.42 & 43/Chny/2023 dated 09.08.2023 and also collaterally the order passed in ITA Nos.48 & 49/Chny/2018 by Order dated 18.01.2023 by invoking extraordinary jurisdiction of this Court under Article 226 of the Constitution of India.

22. It is a settled proposition of law that as against final order passed by the learned ITAT, in any Income Tax Appeals, further appeal would lie before the High Court under Section 260A of the Act that too to resolve the substantial

question of law to be framed in this regard by the Court.

23. Insofar as the present case is concerned if you look at the facts first, an Order has been passed by the Tribunal in ITA.Nos.48 & 49/Chny/2018 on 21.11.2019. That Order has not been challenged by the Assessee before this Court. Instead the Assessee chosen to file Miscellaneous Applications in M.A.Nos.35 & 63/Chny/2020. In fact, the said Miscellaneous Applications were allowed by recalling the Order of the Tribunal dated 21.11.2019. It is to be noted that against this Order that is an Order passed in the Miscellaneous Application dated 11.11.2022 also the Assessee has not filed any Appeal.

24. Thereafter, the Assessee submitted to the jurisdiction of the Tribunal for rehearing the ITA.Nos.48 & 49/Chny/2018 and participated in the hearing. Ultimately the Tribunal decided the appeals once again on 18.01.2023 by remitting the matter back to the Assessing Officer.

25. Even at this juncture the Assessee had not chosen to file any Appeal against the Order passed by the learned ITAT, Chennai in the main ITA Nos.48 & 49/Chny/2018 by Order dated 18.01.2023. Instead the Assessee had chosen to file once again Miscellaneous Application under Section 254(2) of the Act by

filing M.A.No.42 & 43/Chny/2023. Those applications also were dismissed by the Tribunal on 09.08.2023 for the reasons which we were discussing herein above.

26. Only at this juncture against the Order dated 09.08.2023 of the Tribunal in the Miscellaneous Application and collaterally against the Order of the Tribunal in the main ITA.Nos.48 & 49/Chny/2018 dated 18.01.2023, the Assessee had chosen to file the present Writ Petition as a single Writ Petition challenging all these orders.

27. It is to be noted that, the issue is related to two Assessment Years i.e., 2013-2014 and 2014-2015 in respect of which there were two Assessment Orders, there were two CIT (Appeals) and two Income Tax Appeals before the learned ITAT, Chennai. Even though the learned Tribunal had decided both Income Tax Appeals under the Common Order, when normally Appeals or Writ Petitions are filed, two separate Appeals or Writ Proceedings should be filed challenging the Common Order in respect of the particular ITA case. No such challenge has been made in the present Writ Petition. Therefore, in this regard the objection raised by the learned counsel appearing for the Respondents/Revenue is to be accepted for technical reasons.

28. That apart, even if you turn to the merits of the claim with regard to the jurisdiction of the Tribunal to decide the Miscellaneous Application filed under Section 254(2) of the Act and by which recalling the Order passed in the main ITA.Nos.48 & 49/Chny/2018 dated 18.01.2023 is concerned, let us take the decision of the Hon'ble Supreme Court in ***Commissioner of Income Tax (IT-4), Mumbai*** *vs.* ***M/s.Reliance Telecom Limited*** cited supra.

29. To have a better understanding of the proposition that has been held by the Hon'ble Supreme Court in the matter of ***Commissioner of Income Tax (IT-4), Mumbai*** *vs.* ***M/s.Reliance Telecom Limited*** cited *supra*, the relevant observations and decisions made by the Hon'ble Supreme Court in the said case are extracted herein:-

> *"2.3 The Assessee after deducting the tax appealed before the Commissioner of Income Tax (Appeals). CIT vide order dated 27.05.2008 held in favour of the Assessee. Revenue appealed before the ITAT and by a detailed judgment and order dated 06.09.2013, the ITAT allowed the Revenue's appeal by relying upon the judgments/decisions of the Karnataka High Court and held that payments made for purchase of software are in the nature of royalty. Against the detailed judgment and order dated 06.09.2013 passed by the ITAT, the Assessee filed miscellaneous application for rectification under Section 254(2) of the Act. Simultaneously, the Assessee also filed the appeal before the High Court against the ITAT order dated 06.09.2013.*

2.4 That vide common order dated 18.11.2016, the ITAT allowed the Assessee's miscellaneous application filed under Section 254(2) of the Act and recalled its original order dated 06.09.2013. Immediately, on passing the order dated 18.11.2016 by the ITAT recalling its earlier order dated 06.09.2013, the Assessee withdrew the appeal preferred before High court, which was against the original order dated 06.09.2013

2.5 Feeling aggrieved and dissatisfied with the order passed by the ITAT allowing the miscellaneous application under Section 254(2) of the Act and recalling its earlier order dated 06.09.2013, the Revenue preferred writ petition before the High Court. By the impugned common judgment and order, the High Court has dismissed the said writ petition/s. Hence, the Revenue is before this Court by way of present appeal/s.

3.2 Having gone through both the orders passed by the ITAT, we are of the opinion that the order passed by the ITAT dated 18.11.2016 recalling its earlier order dated 06.09.2013 is beyond the scope and ambit of the powers under Section 254(2) of the Act. While allowing the application under Section 254(2) of the Act and recalling its earlier order dated 06.09.2013, it appears that the ITAT has re-heard the entire appeal on merits as if the ITAT was deciding the appeal against the order passed by the C.I.T. In exercise of powers under Section 254(2) of the Act, the Appellate Tribunal may amend any order passed by it under sub-section (1) of Section 254 of the Act with a view to rectifying any mistake apparent from the record only. Therefore, the powers under Section 254(2) of the Act are akin to Order XLVII Rule 1 CPC. While considering the application under Section 254(2) of the Act, the Appellate Tribunal is not required to re-visit its earlier order and to go into detail on merits. The powers under Section 254(2) of the Act are only to rectify/correct any mistake apparent from the record.

4. In the present case, a detailed order was passed by the ITAT when it passed an order on 06.09.2013, by which the ITAT held in favour of the Revenue. Therefore, the said order could not have been recalled by the Appellate Tribunal in exercise of powers under Section 254(2) of the Act. If the Assessee was of the opinion that the order passed by the ITAT was erroneous, either on facts or in law, in that case, the only remedy available to the Assessee was to prefer the appeal before the High Court, which as such was already filed by the Assessee before the High Court, which the Assessee withdrew after the order passed by the ITAT dated 18.11.2016 recalling its earlier order dated 06.09.2013. Therefore, as such, the order passed by the ITAT recalling its earlier order dated 06.09.2013 which has been passed in exercise of powers under Section 254(2) of the Act is beyond the scope and ambit of the powers of the Appellate Tribunal conferred under Section 254 (2) of the Act. Therefore, the order passed by the ITAT dated 18.11.2016 recalling its earlier order dated 06.09.2013 is unsustainable, which ought to have been set aside by the High Court.

5. From the impugned judgment and order passed by the High Court, it appears that the High Court has dismissed the writ petitions by observing that (i) the Revenue itself had in detail gone into merits of the case before the ITAT and the parties filed detailed submissions based on which the ITAT passed its order recalling its earlier order; (ii) the Revenue had not contended that the ITAT had become functus officio after delivering its original order and that if it had to relook/revisit the order, it must be for limited purpose as permitted by Section 254(2) of the Act; and (iii) that the merits might have been decided erroneously but ITAT had the jurisdiction and within its powers it may pass an erroneous order and that such objections had not been raised before ITAT.

6. None of the aforesaid grounds are tenable in law. Merely because the Revenue might have in detail gone into the merits of the case before the ITAT and merely because the *parties might have filed detailed submissions, it does not confer jurisdiction upon the ITAT to pass the order de hors Section 254(2) of the Act. As observed hereinabove, the powers under Section 254(2) of the Act are only to correct and/or rectify the mistake apparent from the record and not beyond that.*

7. Even the observations that the merits might have been decided erroneously and the ITAT had jurisdiction and within its powers it may pass an order recalling its earlier order which is an erroneous order, cannot be accepted. As observed hereinabove, if the order passed by the ITAT was erroneous on merits, in that case, the remedy available to the Assessee was to prefer an appeal before the High Court, which in fact was filed by the Assessee before the High Court, but later on the Assessee withdrew the same in the instant case."

30. Insofar as the power of the learned ITAT, Chennai under Section 254(2) of the Act is concerned, the Hon'ble Supreme Court in unequivocal terms had held that the said power under Section 254(2) of the Act are akin to Order XVII Rule 1 of CPC. It has further been held that while considering the application under Section 254(2) of the Act, learned ITAT, was not required to revisit its earlier Order and to go into the details on merits. The powers under Section 254(2) of the Act are only to rectify / correct any mistake apparent from the record.

31. After holding so, the Hon'ble Supreme Court in the matter of ***Commissioner of Income Tax (IT-4), Mumbai*** *vs.* ***M/s.Reliance Telecom***

Limited cited *supra* had set aside such an Order passed by the Tribunal in the miscellaneous application under Section 254(2) of the Act recalling the Order passed in the main ITA.

32. In the said case, the Tribunal passed Order in favour of the revenue while disposing the ITA. Subsequently on the miscellaneous application filed by the assessee under Section 254(2) of the Act while allowing the miscellaneous application the main order passed in the ITA itself was recalled.

33. Aggrieved over the said Order, Revenue filed Writ Petition against the said Order passed by the learned ITAT in the miscellaneous application and the said Writ Petition was not entertained by the High Court and it was rejected, as against which, when an appeal was carried to the Hon'ble Supreme Court by the Revenue, the aforesaid Judgment has been rendered.

34. In this context it is to be noted that, in the case in hand, the present Assessee/ Writ Petitioner has not chosen to challenge the Order dated 11.11.2022 that is first round of miscellaneous order in M.A.No.35 and 36 of 2020. In fact, by the said Order only the earlier Order passed in ITA dated 21.11.2019 were recalled and the Assessee had accepted the said Order and

submitted to the jurisdiction of the Tribunal to go for a rehearing and after the rehearing, where the assessee participated, Orders were passed by the Tribunal on 18.01.2023, where also the Tribunal having set aside the Order, which was appealed before the Tribunal, remitted the matter back to the Assessing Authority for rehearing.

35. Even that Order was not challenged by the Assessee before this Court by way of appeal under Section 260 A of the Act. But the Assessee has chosen to file once again miscellaneous application before the Tribunal in M.A.No.42 and 43 of 2023. When that Miscellaneous Application were dismissed by the Order of the Tribunal dated 09.08.2023 only at this juncture they had come before this Court and filed the present Writ Petition.

36. The Hon'ble Supreme Court in the Order in ***Commissioner of Income Tax (IT-4), Mumbai*** *vs.* ***M/s.Reliance Telecom Limited*** cited *supra* has held that, if the Order passed by the ITAT (main Order) was erroneous on merits, in that case, the remedy available to the assessee was to prefer an appeal before the High Court. In fact, in the said case such an appeal was filed against the Order passed in the miscellaneous application saying that the Tribunal has gone

beyond the scope of Section 254(2) and recalled the Order passed in ITA. Here factually the same situation though prevailed the assessee has not chosen to file any Appeal/Writ Petition against the Order dated 11.11.2022 passed in the miscellaneous application.

37. Therefore, if at all the principle that has been enunciated in the said Judgment in ***Commissioner of Income Tax (IT-4), Mumbai*** *vs.* ***M/s.Reliance Telecom Limited*** cited *supra* is to be applied in the present facts of the case, though the facts are slightly different, on the core issue with regard to the power and jurisdiction of the ITAT under Section 254(2) of the Act is concerned, since it has been made crystal clear by the said decision of the Hon'ble Supreme Court, applying the said principle, it is held that the Order passed by the Tribunal in the miscellaneous application in M.A.Nos.35 & 36 of 2020 dated 11.11.2022 is without jurisdiction. Therefore, it has to be set aside.

38. If that order in miscellaneous application is set aside, the order originally passed by the Tribunal in ITAT No.48 and 49 dated 21.11.2019 would stand revived. Though the Order dated 11.11.2022 in the miscellaneous application has not been challenged by the assessee in this Writ Petition, if the legal principle as enunciated, in the ***Reliance*** case, cited *supra*, by the Hon'ble Supreme Court is applied, this is the only consequential legal action under

which the Order dated 11.11.2022 is to be set aside and the Order dated 21.11.2019 is to be restored.

39. If such an Order is restored, all consequential Orders that is the Order dated 18.01.2023 and 09.08.2023 will become redundant and therefore no adjudication as to the validity of those Orders as has been challenged in the present Writ Petition, is to be made.

40. Once the Order dated 21.11.2019 is restored, now it is open to the assessee to challenge the Order dated 21.11.2019 by filing Statutory Appeal under the provisions of ITAT Act. At the same time, it is open to the Respondent/Revenue to act upon on the basis of the Order passed by the ITAT dated 21.11.2019. This becomes inevitable conclusion to be reached in this stage so that quietus on the issue raised herein can be given.

41. In view of the aforestated facts and circumstances as well as discussion herein above made, We are inclined to dispose of this Writ Petition with the following orders:

(i) That the Order dated 11.11.2022 passed by the ITAT Chennai in Miscellaneous Application 35 and 36 of 2020 in

ITA No.48 and 49 of 2018 is hereby set aside, as a sequel the Order passed by the ITAT in ITA.No.48 and 49 of 2018 dated 21.11.2019 is restored. Consequently, the Orders dated 18.11.2023 passed once again in ITA.No.48 and 49 of 2018 and the Orders passed in Miscellaneous Application in 42 and 43 of 2023 dated 09.08.2023 have become otiose as no further adjudication is required to testify the veracity of those orders.

(ii) Consequently, now it is open to the assessee to challenge the Order dated 21.11.2019 in the manner known to law if he is adviced to do so. Likewise, the Revenue would be at liberty to proceed in accordance with the law pursuant to the Orders passed by the ITAT dated 21.11.2019.

42. With these observations and directions, the Writ Petition is disposed of. No cost. Consequently, connected miscellaneous petitions are closed.

[R.S.K., J.] **[C.S.N., J.]**

11.09.2024

Index : Yes
Speaking Order
Neutral Citation : Yes
rgm

To

1. The Income Tax Appellate Tribunal,
   Chennai Benches,
   A-3, II Floor, Rajaji Bhavan,
   Beasant Nagar,
   Chennai – 600 090.

2. The Assessing Officer of the Assessment Unit,
   Income Tax Department (NFAC),
   Mayur Bhawan, Connaught Lane,
   Barakhamba,
   New Delhi – 11000.

3. The Income Tax Officer,
   Non Corporate Ward – 10 (2),
   Chennai – 600 034.

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

rgm

W.P.No.8989 of 2024
and
W.M.P.Nos.10015 and 10016 of 2024

11.09.2024