IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2024

CORAM

THE HONOURABLE DR. JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MR. JUSTICE G. ARUL MURUGAN

T.C.A. No. 176 of 2012

M/s. Rishyashringa Jewellers Limited,
1348, Trichy Road,
Coimbatore – 641 001.
PAN: AABCR 0308L ..Appellant

Vs.

The Assistant Commissioner of Income Tax,
Company Circle (3),
Income Tax Office,
Race Course,
Coimbatore – 641 018. ..Respondent

Prayer: Appeal under Section 260A of Income Tax Act, 1961 as against the order dated 03.08.2011 passed in I.T.A. No. 345/Mds/2006 by the Income Tax Appellate Tribunal, Chennai 'D' Bench.

For Appellant :: Mr.A.S. Sriraman

For Respondent :: Ms.R. Hemalatha
Senior Standing Counsel

J U D G M E N T

(Delivered by DR. ANITA SUMANTH,J.)

Read this in continuation of and in conjunction with order dated 22.11.2024.

DR. ANITA SUMANTH,J.

AND

G. ARUL MURUGAN,J.

nv

2. The submission of the learned counsel for the appellant, on instructions from the Chartered Accountant, is that the company has been liquidated as early as in the year 2015. He also states that none of the Directors of the appellant are available and that he has no instructions in the matter to report.

3. In the light of the aforesaid, we see no reason to keep the matter pending any further and recording the above, we close the tax case (appeal) returning the substantial questions of law unanswered.

4. Let a copy of this order be issued by the Registry to the address of the appellant in the tax case (appeal). Liberty is granted to the appellant to revive this appeal, if it is in existence at present and if it may so desire. Such liberty to be exercised within a period of eight weeks from the date of receipt of a copy of this order, or not at all. No costs.

(A.S.M.J.) (G.A.M.J.)

nv 04.12.2024

Internet: Yes/No
Neutral Citation: Yes/No

To
The Assistant Commissioner of Income Tax,
Company Circle (3),
Income Tax Office,
Race Course,Coimbatore – 641 018.

T.C.A. No. 176 of 2012