



T.C.A.No.316 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.09.2024

CORAM :

THE HONOURABLE MR.JUSTICE R. SURESH KUMAR
AND
THE HONOURABLE MR.JUSTICE C. SARAIVANAN

T.C.A.No.316 of 2015

M/S Shree Ganesh EPC Pvt. Ltd.
Formerly Known As M/S Sri Ganesh Wind Power Engineers P Ltd
No.7/1B2 Muppandal Main Road
Aralvaimozhy, K.K.District 629301.

[cause title accepted vide order dated
20.03.2015 in M.P.No.1 of 2015]

.. Appellant

Vs.

The Assistant Commissioner
of Income Tax Circle I, Tuticorin.

.. Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act,
1961.

For the Appellant : Mr.S.Sridhar

For the Respondent : Mr.J.Narayanasamy
Senior Standing Counsel

JUDGMENT

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

The appellant assessee company is under liquidation and a
liquidator is also appointed and the same was recorded on
19.08.2024.



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2. In view of the same, since the appeal, as such with the present assessee, cannot be proceeded in view of the liquidation process already initiated, this appeal is dismissed by recording the aforesaid with liberty to the assessee Company to work out the remedy in accordance with law at the later point of time. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)
02.09.2024

Neutral Citation:Yes/No

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To:

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1. The Assistant Commissioner
of Income Tax Circle I, Tuticorin.



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

(drm)

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