IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.08.2024

CORAM :

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

T.C.A.No.137 of 2024

Murugesan Shanthi	..	Appellant
Vs.		
Income Tax Officer, Ward – 1 Thanjavur.	..	Respondent

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

For the Appellant	:	Mr.T.Vasudevan
For the Respondent	:	Mr.J.Narayanasamy Senior Standing Counsel

JUDGMENT

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

Heard *Mr.T.Vasudevan*, learned counsel appearing for the appellant and *Mr.J.Narayanasamy*, learned Senior Standing Counsel for the respondent.

2. This appeal has arisen out of the miscellaneous order passed in MA No.144/Chny/2023 in ITA No.180/Chny/2021 dated 13.12.2023, rejecting the request for rectification of order dated 14.06.2023 passed by the Tribunal in ITA No.180/Chny/2021.

3. In fact, against the said order dated 14.06.2023 passed in ITA No.180/Chny/2021, the assessee has preferred an appeal in TCA No.155 of 2024, which this Court has admitted framing certain substantial questions of law. Therefore, the present appeal need not be gone into, since the issue raised in this appeal has got merged with the main order, it will be decided in the main appeal, i.e., in TCA No.155 of 2024.

4. Hence, the present tax case appeal stands dismissed. There shall be no order as to costs.

(R.S.K., J.) (C.S.N, J)
12.08.2024

Neutral Citation:Yes/No

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To:

1. Income Tax Officer, Ward – 1
   Thanjavur.

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

(drm)

T.C.A.No.137 of 2024

12.08.2024