



WEB COPY

WA NO. 1



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-02-2025

CORAM

THE HONOURABLE MR JUSTICE S. S. SUNDAR

AND

THE HONOURABLE MR JUSTICE C. SARAVANAN

WA NO. 177 of 2011

Assistant Commissioner Of
Income Tax, Company Circle V (3) 121, Nungambakkam, High
Road, Chennai.

Appellant(s)

Vs

M/s Rajkumar Exports Pvt Ltd
Presently Known As Rajkumar Impex Private Ltd, Repby Its
Managing Director V.Rajkumar.

Respondent(s)

Prayer : Writ Appeal is filed under Clause 15 of the Leeters Patent Act to set aside
the order of this Court made in W.P.No.291 of 2008, dated 25.03.2010.

For Appellant(s): Mr.S.Rajasekar, Standing Counsel

For Respondent(s):

JUDGMENT

(Order of the Court was made by the Hon'ble S.S.Sundar J.)

Aggreived by the order passed this Court in W.P.No.291 of 2008, dated 25.03.2010,
the present appeal has been preferred by the department.



S.S.SU



C.SARAVANAN J.

ak

WEB COPY

2. This Court has carefully gone through the order passed learned Single Judge.

The learned Single after taking into account the earlier decisions of the Hon'ble Supreme Court and the applicable limitation period, directed the appellant- department to pass the adjudicatory order before proceeding with the assessment process.

3. This Court finds no irregularity or legal infirmity in the order passed by the learned Single Judge, as it reiterates only the legal position. The grounds raised by the appellant-department in the present appeal fail to demonstrate any irregularity or legal infirmity that would warrant interference by this Court.

4. Consequently, this Court finds no justifiable reason to overturn or modify the order under challenge. Therefore, the writ appeal is dismissed as devoid of merits. No order as to costs .

(S.S.SUNDAR J.) (C.SARAVANAN J.)
04-02-2025

Index : Yes/No
Internet : Yes
ak

WA NO. 177 of 2011