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TCA NO. 29 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-02-2025

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THE HONOURABLE MR JUSTICE S. S. SUNDAR

AND

THE HONOURABLE MR JUSTICE C. SARAVANAN

TCA NO. 29 of 2025

Commissioner Of Income Tax
International Taxation, Tuticorin.

..Appellant

Vs

Ganesan Kannan
1/8A, Keelakuttudankadu, Pudukottai,

Thoothukudi 628 103. ..Respondent

Prayer : This Appeal is filed under Memorandum of Appeal under Section 260-A of the Income Tax Act 1961 against the order of the Income Tax Appellate Tribunal dated 23.08.2024 in ITA No. 698/Chny/2024.

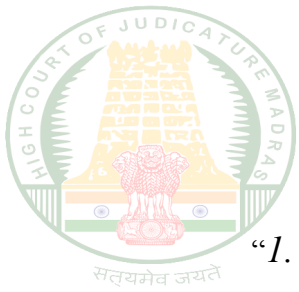
For Appellant : Mr. R.Karthik Ranganathan, St. Standing Counsel

For Respondent : Mr.A.S.Sriraman,

ORDER

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

This appeal is directed against the formal order of the Income Tax Appellate Tribunal dated 23.08.2024 in ITA No. 698/Chny/2024. In this appeal the appellant has raised the following substantial questions of law to be answered;



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“1. Whether the Ld. ITAT is correct in allowing the appeal of the assessee while ignoring the provisions of section 144C of the Act, which has an overriding clause over the provisions of section 153, with respect to the time lines for completion of the assessment?

2. Whether the Ld.ITAT is correct in allowing the appeal of the assessee, stating that there is no reference u/s of Section 92CA (1), and hence, the assessment completed on 19.01.2024 is clearly barred by limitation, contrary to the provisions of Section 144C (3) of the Act?

3. Whether the Ld.ITAT is correct in allowing the appeal without appreciating the statutory provisions, "notwithstanding anything to the contrary contained in section 153,"as per Section 144C (13), which empowers the Assessing Officer to complete the assessment after the directions of the DRP, as per the extended timelines provided therein?"

4. Whether the Ld. ITAT is correct in concluding that when there is no reference to the TPO u/s 92CA (1), the extended timelines are not available as per section 153(4) of the Act, applicable to an eligible assessee' as per section 144C (15)(b), with additions made from any head, including TPO reference as per section 92CA?



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2. Learned senior standing counsel appearing for the appellant submitted that the amount involved in the present appeal is below the monetary limit as per the circulars issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes in Circular No. 5/2024 and 09/2024 dated 15.03.2024 and 17.09.2024 respectively.

3. In view of the aforesaid submissions made by the learned senior standing counsel for the appellant, the appeal is dismissed as withdrawn. However, the substantial questions of law are left open. No costs.

(S.S.SUNDAR J.) (C.SARAVANAN J.)
17-02-2025

Index: Yes/No

Internet : Yes

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S. S. SUNDAR



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C. SARAVANAN, J.

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