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CMP NO. 1176 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-01-2025

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

CMP NO. 1176 of 2025

AND CMA SR NO. 166169 OF 2024

Deputy Commissioner Of Income Tax

(Initiating Officer), (Benami Prohibition), Room No.02, Ground Floor, Income Tax

Investigation Wing Building, 108, M.G.Road, Nungambakkam, Chennai - 034.

Appellant(s)

Vs

Avanindra Agro Farms Pvt Ltd

No.4, 1st Cross Street, Mahalingapuram, Chennai - 034.

Respondent(s)

CMA SR NO. 166169 of 2024

Deputy Commissioner Of Income Tax

108 NH Road, Nungambakkam, Chennai

Appellant(s)

Vs

M/s Avanindra Agro Farms Pvt Ltd

108 NH Road, Nungambakkam, Chennai

Respondent(s)

CMP NO. 1176 of 2025 & CMA SR NO. 166169 of 2024

For Appellant(s): Mrs. Sheela, Special Public Prosecutor

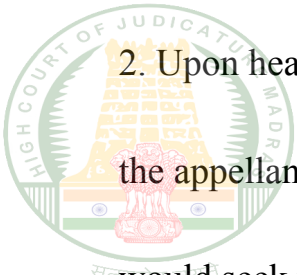
For Respondent(s):

ORDER

(Order of the Court was made by the Hon'ble Anita Sumanth J.)

The revenue has filed the Miscellaneous Petition seeking condonation of delay of 2

days in filing the Civil Miscellaneous Appeal.



2. Upon hearing the submissions of Mrs.Sheela, learned Special Public Prosecu

the appellant, we see no reason to condone the delay, seeing as ultimately the revenue

सु would seek withdrawal of the Civil Miscellaneous Appeal once admitted.

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3. We have had occasion to consider other Civil Miscellaneous Appeals involving

identical issues, where, relying on the judgment of the Supreme Court in *Union of*

India & Another V. M/s.Ganpati Dealcom Pvt. Ltd. (Review Petition (Civil) No.359 of

2023 in Civil Appeal No.5783 of 2022 dated 18.10.2024), the Income Tax Department

has not been pursuing such appeals.

4. Hence, in the interests of consistency and on the basis of the fair representation by

Mrs.Sheela, learned Special Public Prosecutor, the Miscellaneous Petition seeking

condonation of delay is dismissed, as also the Civil Miscellaneous Appeal even in the

SR stage.

(ANITA SUMANTH J.) (G.ARUL MURUGAN J.)

21-01-2025

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