



WEB COPY



TCA No.138 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.07.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,

CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.138 of 2025
and CMP No.18344 of 2025

Commissioner of Income Tax
International Taxation,
Chennai 600 034.

.. Appellant

-VS-

M/s.Watanmal Boolchand Company Ltd.,
Co/CRBS & Associates LLP, Chartered Accountants,
No.37, 2nd Street, Alagiri Nagar, Vadapalani,
Chennai 600 026. PAN : AABCW3559Q

.. Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961,
against the order dated 22.12.2023 made in IT(TP)A
No.29/CHNY/2022 on the file of the Income Tax Appellate Tribunal, "D"
Bench, Chennai for the Assessment Year 2007-08.

For Appellant : Mr.R.Karthik

For Respondent : Mr.T.Banusekar

* * * * *



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JUDGMENT

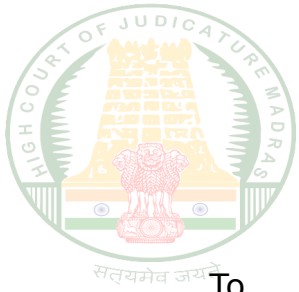
(Delivered by the Hon'ble Chief Justice)

Though the learned counsel for the Appellant/Revenue raised an issue considering framing of substantial question of law, he fairly admits that the issue raised in this case and the questions of law as proposed by him have already been answered against the Revenue and in favour of Assessee vide judgment dated 10.06.2025 in the case of Commissioner of Income-tax, International Taxation vs. Sutherland Global Services Inc., [(2025) 175 taxmann.com 897 (Madras)].

In that view of the matter, the appeal does not have any substantial question of law to be decided and therefore, dismissed at the admission stage itself. There shall be no order as to costs. Consequently, the interim application stands closed.

(MANINDRA MOHAN SHRIVASTAVA, C.J.) (SUNDER MOHAN, J.)
31.07.2025

Index : Yes/No
Neutral Citation : Yes/No
sra



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To
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1. The Income Tax Appellate Tribunal,
'D' Bench, Chennai.
2. The Commissioner of Income Tax
International Taxation,
Chennai 600 034.



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TCA No.138 of 2025

THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN, J.

(sra)

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