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T.C.A.No.140 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.08.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUNDER MOHAN

T.C.A.No.140 of 2025
and C.M.P.No.18384 of 2025

The Commissioner of Income Tax
International Taxation
Chennai - 600 034.

Appellant

Vs

Watanmal Boolchand Company Ltd,
C/o. CRBS and Associates LLP,
Chartered Accountants,
No.37, 2nd Street,
Alagiri Nagar, Vadapalani,
Chennai - 600 026.

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act,
1961 against the order of the Income Tax Appellate Tribunal "D"
Bench, Chennai, dated 22.12.2023 in IT(TP)A.No.34/Chny/2022.



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For Appellant: Ms.R.Hemalatha
for Mr.Karthik Ranganathan

For Respondent: Mr.T.Banusekar

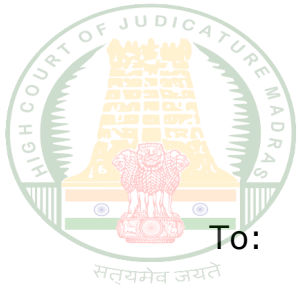
JUDGMENT
(Delivered by the Hon'ble Chief Justice)

Ms.R.Hemalatha, learned counsel for the appellant; and Mr.T.Banusekar, learned counsel for the respondent, fairly submit that the questions of law proposed by the appellant in this appeal stand answered by this Court earlier in the case of *Commissioner of Income Tax v. Sutherland Global Services Inc.* [Judgment dated 10.6.2025 in T.C.A.Nos.80, 81 and 82 of 2025].

In view of the above statement, this appeal is also dismissed. There shall be no order as to costs. Consequently, interim application stands closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (SUNDER MOHAN,J)
01.08.2025

Index : Yes/No
Neutral Citation : Yes/No
sasi



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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Deputy Commissioner of Income Tax
International Taxation Circe 2(2)
Chennai.



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

(sasi)

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