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TCA No.156 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.08.2025

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THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,

CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.156 of 2025

1. Commissioner Of Income Tax
International Taxation Circle 2(2),
Chennai 034 Appellant

Vs

1. Sutherland Global Services Inc.,
C/o. Dhruva Advisors LLP Prestige
Terraces, 2nd Floor, Union St,
Infantry Road,
Bengaluru 560 001. Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate Tribunal D Bench, Chennai, dated 22.12.2023 in IT(TP) A No. 28/Chny/2023.

For Appellant : Mr.K.Dinesh
For Mr.R Karthik

For Respondent : Mr.N.V.Balaji
For Respondent



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JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Learned counsel for the appellant fairly submits that the issue raised in this appeal is no longer *res integra*, and an identical issue has been raised in TCA No.138 of 2025

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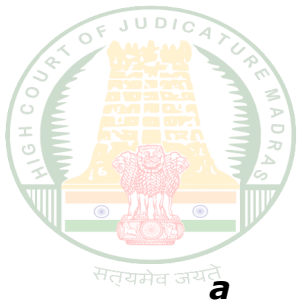
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ny Ltd.,). The said appeal was dismissed by a judgment dated 31.07.2025.

2. Placing on record the aforesaid submission, this appeal is also dismissed in terms of the judgment passed in TCA No.138 of 2025. There will be no order as to costs. Consequently, CMP No.19879 of 2025 is closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (SUNDER MOHAN, J.)
14.08.2025

Index : Yes/No
Neutral Citation : Yes/No
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To

- 1.The Commissioner Of Income Tax
International Taxation Circle 2(2),
Chennai 034
- 2.The Income Tax Appellate Tribunal
"D" Bench, Chennai



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THE HON'BLE CHIEF JUSTICE
AND

SUNDER MOHAN, J.

(tar)

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