IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.06.2025

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THE HONOURABLE MR.K.R.SHRIRAM, CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE SUNDER MOHAN

T.C.A.Nos.92 and 94 of 2025
and CMP Nos.13239, 13240, 13243 and 13244 of 2025

TCA No.92 of 2025
Commissioner of Income Tax,
International Taxation Circle 2(2),
Chennai – 600 034. ... Appellant

Vs

Sutherland Global Services Inc.,
C/o. Dhruva Advisors LLP, Prestige Terraces,
2nd Floor, Union Street, Infantry Road,
Bengaluru - 001.
(PAN: AAOCS 1555P) ... Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the common order of Income Tax Appellate Tribunal, "D" Bench, Chennai, dated 22.12.2023 passed in IT (TP) A.No.31/CHNY/2023, for the assessment years i.e., 2017-18.

TCA No.94 of 2025
Commissioner of Income Tax,
International Taxation,
Chennai – 600 034. ... Appellant

Vs

M/s.Watanmal Boolchand Company Ltd.,
C/o.CRBS and Associates LLP,
Chartered Accountants,
No.37, 2nd Street, Alagiri Nagar,
Vadapalani, Chennai - 600 026.
(PAN: AABCW 3559Q) ... Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the common order of Income Tax Appellate Tribunal, "D" Bench, Chennai, dated 22.12.2023 passed in IT (TP) A.No.28/CHNY/2022, for the assessment years i.e., 2006-07.

For Appellant in both cases	:	Mr.Karthik Ranganathan Sr. Standing Counsel
For Respondent in both cases	:	Mr.N.V.Balaji

COMMON JUDGMENT
(Delivered by SUNDER MOHAN, J)

Mr.Karthik Ranganathan, the learned counsel for the appellant/revenue, submitted that the above two appeals impugn a common order dated 22.12.2023 that was set aside by this Court in respect of another assessee in T.C.A.Nos.80, 81 and 82 of 2025 by an order dated 10.06.2025.

2. We find that in the above appeals, the orders were confirmed by this Court since the ITAT had set aside the assessment orders as the directions of the DRP were invalid for want of a DIN number. The facts are similar in this case and the reasons assigned by us for dismissal of the aforesaid appeals would be applicable to the instant appeals also.

3. Accordingly, the instant appeals are dismissed for the reasons stated in our judgment dated 10.06.2025 made in TCA Nos.80, 81 and 82 of 2025. Since we have already imposed costs in the other appeals, we refrain from imposing costs in these appeals. Consequently, interim applications stand closed.

(K.R.SHRIRAM, C.J.) (SUNDER MOHAN, J.)
12.06.2025

Index: Yes/No
Neutral Citation : Yes/No

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

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To

1. The Income Tax Appellate Tribunal,
"D" Bench, Chennai.

2. The Assistant Commissioner of Income Tax (HQ) & Secretary,
Dispute Resolution Panel-2,
Bengaluru.

3. The Assistant Commissioner of Income Tax,
International Taxation Circle 2(2), Chennai.

T.C.A.Nos.92 and 94 of 2025

12.06.2025