IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.02.2025

CORAM

THE HONOURABLE MR.JUSTICE **S.S.SUNDAR**
and
THE NONOURABLE MR.JUSTICE **C.SARAVANAN**
T.C.A. No.162 of 2011

A.Sundaram .. Appellant

Vs.

Assistant Commissioner of Income Tax
Circle - III,
Salem .. Respondent

* * *

Prayer : Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, 'B' Bench, Chennai dated 09.07.2020 passed in ITA No.1250/Mds/2009.

* * *

For Appellant : Mr.N.Quadir Hoseyn
No Appearance

For Respondent : Mrs.R.Hemalatha,
Senior Standing Counsel

JUDGMENT
(delivered by S.S.SUNDAR, J.)

Even it was reported before this court earlier that the appellant died. Despite notice being sent to the legal heirs of the deceased appellant on 20.01.2025, there is no response from the legal heirs of the appellant. It is now reported by the Registry that the notice sent to the legal heirs of the deceased is returned with an endorsement "left". On 20.01.2025, the learned counsel for the appellant filed a Memo withdrawing his Vakalat. In such circumstances, this court has no other option than to dismiss the appeal as abated.

2. Accordingly, the appeal is dismissed as abated. However, there is no order as to costs. .

[S.S.S.R., J.] [C.S.N., J.]
25.02.2025

Asr

To
The Assistant Commissioner of Income Tax
Circle - III,
Salem

S.S.SUNDAR, J.
and
C.SARAVANAN, J.

Asr

T.C.A. No.162 of 2011

Dated : 25.02.2025