



WEB COPY



TCA No.453 of 2012

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08.07.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.453 of 2012
and M.P.No.1 of 2012

The Commissioner of Income Tax,
Chennai.

Appellant

Vs

S.A.A. Ispahani Trust,
No.15, Nungambakkam High Road,
Chennai-600 034.

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "C" Bench, Chennai, dated 29.02.2012 in ITA No.2125/Mds/2007.

For Appellant

Mrs.V.Pushpa
Sr. Standing Counsel

For Respondent

Mr.J.Saravanan



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JUDGMENT
(Delivered by the Hon'ble Chief Justice)

Both counsels jointly request that the impugned order be quashed and set aside and the matter be remanded to the Tribunal for *de novo* consideration.

2. Ordered accordingly. All rights and contentions are kept open.

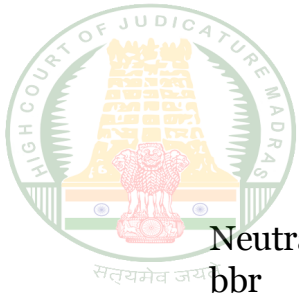
3. Since the matter pertains to assessment year 2003-04, the Tribunal is requested to dispose of the appeal expeditiously and, in any case, by 31.12.2025.

Appeal is disposed of accordingly. There shall be no order as to costs. Consequently, interim application stands closed.

(K.R.SHRIRAM, C.J.)

(SUNDER MOHAN, J.)
08.07.2025

Index : Yes/No



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Neutral Citation : Yes/No

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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
“C” Bench, Chennai.
2. The Commissioner of Income Tax,
Chennai.
3. The Assistant Director of Income Tax,
(Exemptions)-IV,
Chennai.



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

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