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W.A.Nos.932 and 933 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.A.Nos.932 and 933 of 2024
and C.M.P.Nos.7457 and 7458 of 2024

Sivakumar Koorapati

.. Appellant in
W.A.No.932/2024

Havish Koorapaty

.. Appellant in
W.A.No.933/2024

vs

The Income Tax Officer,
International Taxation Ward 1(2),
No.16, Greams Road,
Chennai-600 006.

.. Respondent
in both WAs.

Prayer: Appeals filed under Clause 15 of the Letters Patent against the common order dated 8.9.2023 passed by the learned Single Judge in W.P.Nos.24235 and 24230 of 2021.



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For Appellants : Ms.Vandana Vyas

For Respondent : Mr.B.Ramanakumar

COMMON JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Ms.Vandana Vyas states that the order passed by this Court in W.A.No.1024 of 2024 dated 24.06.2025 [*M/s.GE Oil & Gas India Private Ltd. v. Additional/Joint/Deputy/Assistant Commissioner of Income Tax/Income-tax Officer, National Faceless Assessment Centre, Delhi*], will squarely apply.

2. Shri Ramanakumar concurs.

3. Therefore, we, to the extent that the impugned orders remit the matter to the Assessing Officer, set aside and quash the impugned orders.



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To the extent the orders dated 21.09.2021 and 17.09.2021, respectively, set aside the impugned assessment orders, it is not interfered with. Appeals are disposed of. There shall be no order as to costs. Consequently, interim applications stand closed.

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

(SUNDER MOHAN, J.)

24.06.2025

Index : Yes/No
NC : Yes/No
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To

The Income Tax Officer,
International Taxation Ward 1(2),
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