



WEB COPY



T.C.A.No.108 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

T.C.A.No.108 of 2025

M/s. T.V. Sundaram Iyengar and Sons Pvt Limited
7B, TVS Building
West Veli Street
Madurai 625 001.

.. Appellant

Vs.

Principal Commissioner of Income Tax
Madurai.

.. Respondent

Prayer : Appeal under Clause Section 260A of the Income Tax Act against the order dated 28.10.2024 in ITA No.1803/CHNY/2019 on the file of the Income Tax Appellate Tribunal, Chennai A Bench.

For Appellant : Mr.N.V.Balaji

For Respondent : Mr.J.Narayanasamy
Senior Standing Counsel



WEB COPY



T.C.A.No.108 of 2025

JUDGMENT

(Judgment of the Court was delivered
by the Hon'ble Chief Justice)

The order dated 27.03.2019 passed by respondent under Section 263 of the Income Tax Act, 1961 has already been acted upon by the Assessing Officer and fresh assessment order has been passed. Shri. Balaji states an appeal is already pending against fresh assessment order before the Commissioner of Income Tax (Appeals).

2. Moreover, in view of the factual findings given by the Income Tax Appellate Tribunal, we are not inclined to interfere. We clarify we have not made observation on the merits of the matter.

3. Appeal is dismissed. There shall be no order as to costs.

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

03.07.2025

Index : Yes/No
Neutral Citation : Yes/No
kpl



T.C.A.No.108 of 2025

WEB COPY

To

1. Principal Commissioner of Income Tax
Madurai.
2. The Income Tax Appellate Tribunal, A Bench.
Chennai



WEB COPY



T.C.A.No.108 of 2025

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

(kpl)

T.C.A.No.108 of 2025

03.07.2025