IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.07.2025

CORAM :

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

TCA Nos.100 to 106 of 2024
and C.M.P.Nos.12681, 12685, 12689, 12700, 12699, 12703 and 12706 of 2024

T.C.A.No.100 of 2024:

The Prl. Commissioner of Income tax-1,
Chennai.

Appellant

Vs

BASF Catalysts India Pvt. Limited,
P8/1, Mahindra World City, Paranur,
Kanchipuram-603 002

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai, dated 22.12.2023 in IT (TP) No.1/Chny/2023.

T.C.A.No.101 of 2024:

The Prl. Commissioner of Income tax-1,
Chennai.

Appellant

Vs

GU Oceans Pvt. Ltd.,
3/381, 4th Floor,
AKDR Tower, Rajiv Gandhi Salai (OMR)
Mettukuppam,
Chennai-600 097

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai, dated 22.12.2023 in IT (TP) No.24/Chny/2023.

T.C.A.No.102 of 2024:

The Prl. Commissioner of Income tax-1,
Chennai.

Appellant

Vs

Groupon Shared Services Pvt. Ltd.,
Gopalan Global Axis SEZ Block, ABC G

Opposite Satya Sai Baba Hospital
Plot No.152, EPIP Zone, Whitefield,
Bangalore, Karnataka-560 056

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai, dated 22.12.2023 in IT (TP) No.67/Chny/2022.

T.C.A.No.103 of 2024:

The Prl. Commissioner of Income tax-1,
Chennai.

Appellant

Vs

BGR Boilers Pvt. Ltd.,
443, Guna Building,
Anna Salai, 6th Floor
Teynampet, Chennai-600 018.

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai, dated 22.12.2023 in IT (TP) No.68/Chny/2022.

T.C.A.No.104 of 2024:

The Prl. Commissioner of Income tax-1,
Chennai.

Appellant

Vs

BNY Mellon Technology Pvt. Ltd.,
(formerly known as Inautix Technologies
India P Ltd.,
Ground to Sixth Floor of Coral Block,
3, Survey No.181/183, No.158, Old No.153
Embassy Splendid Techzone,
Embassy Property Development P Ltd.,
SNP Infrastructure, SEZ,
200 ft. Pallavaram,
Thoraipakkam Radial Road
Zamin Pallavaram, Chennai-600 043

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai, dated 22.12.2023 in IT (TP) No.24/Chny/2022.

T.C.A.No.105 of 2024:

The Prl. Commissioner of Income tax-1,
Chennai.

Appellant

Vs

GE Power Conversion India Pvt. Ltd.,
Plot No.29 (SP)

Thiru-Vi-Ka Industrial Estate,
Ekkattuthangal, Guindy,
Chennai-600 032.

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai, dated 22.12.2023 in IT (TP) No.5/Chny/2022.

T.C.A.No.106 of 2024:

The Prl. Commissioner of Income tax-1,
Chennai.

Appellant

Vs

BGR Boilers Pvt. Ltd.,
443, Guna Building,
Anna Salai, 6th Floor,
Teynampet, Chennai-600 018.

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai, dated 22.12.2023 in IT (TP) No.22/Chny/2022.

For Appellant in all appeals: Mr.T.Ravikumar
Sr. Standing Counsel

For Respondents in TCA Nos.100, 103, 104 and 106 of 2024:	Mr.N.V.Balaji
For Respondent in TCA No.101 of 2024:	Mr.T.Banusekar and Mr.A.Sharren
For Respondents in TCA Nos.102 and 105 of 2024:	Mr.R.Venkatanarayanan for M/s.Subbaraya Aiyar, Padmanabhan, Ramamani

COMMON JUDGMENT
(Delivered by the Hon'ble Chief Justice)

Counsels for assessees state the issue in these appeals is whether mentioning of DIN was mandatory. Counsels submitted that the issue is covered by a judgment of this Court, pronounced on 10.06.2025, in T.C.A.Nos.80 to 82 of 2025 [*Commissioner of Income Tax, International Taxation, Chennai – 600 034 v. Sutherland Global Services Inc., C/o. Dhruva Advisors LLP, Prestige Terraces, 2nd Floor, Union Street, Infantry Road, Bengaluru*], where the Court held that non-mentioning of the DIN or non-complying with the Circular No.19/2019, dated 14.08.2019, would make the communication invalid.

2. Shri Ravikumar, in fairness, states that notices, which were subject matter of these appeals, were issued without DIN.

Appeals are dismissed. There shall be no order as to costs. Consequently, interim applications are closed.

(K.R.SHRIRAM, CJ.) (SUNDER MOHAN, J.)
01.07.2025

Index : Yes/No
Neutral Citation : Yes/No
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To:

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

2. The Deputy Commissioner of Income Tax,
   Corporate Circle 1(1),
   Chennai.

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

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TCA Nos.100 to 106 of 2024

01.07.2025