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T.C.A.No.698 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.07.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

T.C.A.No.698 of 2014

The Commissioner of Income Tax
Chennai.

.. Appellant in

Vs.

M/s. Siva Ventures Ltd.
327, Anna Salai
Chennai 600 018.

.. Respondent in
both TCAs.

Prayer : Appeal under Section 260A of the Income Tax Act, 1961 against the order dated 31.01.2013 passed in CO No.170/Mds/2012 in ITA No.1725/Mds/2012 on the file of the Income Tax Appellate Tribunal Madras 'D' Bench.

For Appellant : Mr.S.Sathyanarayan

For Respondent : Mrs.Vandana Vyas



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JUDGMENT

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

In view of our findings in T.C.A.No.697 of 2014, question of law does
not arise.

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

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

10.07.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl

To

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Commissioner of Income Tax (Appeals) -V, Chennai.
3. The Assistant Commissioner of Income Tax
Company Circle VI(3), Chennai.



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

(kpl)

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