



W.A.Nos.1782, 1783, 1787 and 1818 of 2025

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.1782, 1783, 1787 and 1818 of 2025

and

C.M.P.Nos.13598, 13605, 13628 and 13882 of 2025

Sunil Khetpalia

.. Appellant in WAs.1782/2025
and 1787/2025

KLP Projects Private Limited
Rep. by its Managing Director/
Authorised Signatory, Mr.Maneesh Parmar,
1-30, Perambur Barracks Road,
Pattalam, Chennai 600 001.

.. Appellant in WAs.1783/2025
and 1818/2025

-VS-

Assistant Commissioner of Income Tax,
Central Circle 3(1), Chennai,
3rd Floor, Investigation Building,
No.46 (Old No.108) Mahatma Gandhi Road,
Chennai 600 034.

.. Respondent in all WAs.



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Prayer: Appeals filed under Clause 15 of the Letters Patent against the common orders dated 28.03.2025 passed in W.P.No.10867 & 10871 of 2025 and W.P.Nos.10868 and 10872 of 2025 on the file of this Court.

For Appellants in all WAs. : Mr.R.Sivaraman
For Respondent in all WAs. : Mr.A.P.Srinivas
Sr. Standing Counsel

* * * * *

COMMON JUDGMENT

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

After the appeals were heard for some time, Sri.Sivaraman, on instructions, sought leave to withdraw the appeals, with liberty to file reply to the show cause notice dated 30.12.2024.

2. Accordingly, appeals are dismissed as withdrawn, with the following observations:

- a) Reply to the show cause notice dated 30.12.2024 be filed within thirty days.



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- b) All rights and contentions are kept open, including on the aspect of limitation. As regards cross-examination of the informant, assessees may make a request to the Assessing Officer who will consider the same in accordance with law.
- c) The Assessing Officer shall not be influenced by any finding of the learned Single Judge.
- d) Before passing a final order, a personal hearing shall be given, notice whereof shall be communicated at least five working days in advance.
- e) If the Assessing Officer is going to rely on any order or judicial pronouncements of any Court or Tribunal, list thereof shall be made available to assessees along with the notice for personal hearing so that assessees may deal with/distinguish the same. If it is unreported, then a copy thereof shall also be provided along with the notice, duly annexed and paginated.
- f) The order to be passed shall be a reasoned order dealing with all subjects.
- g) The final order shall be passed by 30.09.2025.



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There shall be no order as to costs. Consequently, the interim applications stand closed.

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

(SUNDER MOHAN, J.)

24.06.2025

Index : Yes/No

Neutral Citation : Yes/No

sra

To

The Assistant Commissioner of Income Tax,
Central Circle 3(1), Chennai,
3rd Floor, Investigation Building,
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Chennai 600 034.



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The Hon'ble Chief Justice
and
Sunder Mohan, J.

(sra)

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