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W.P.Nos.21529 of 2022 etc. batch

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

W.P.Nos.21529, 22590, 22621, 22701, 22761, 22853,
22882, 22889, 32168 of 2022; 16576, 21332, 21335 of 2024;
16874, 19336 of 2025; & 17458 of 2023

W.P.No.21529 of 2022:

Susai Amalanathan Antoni Vincent

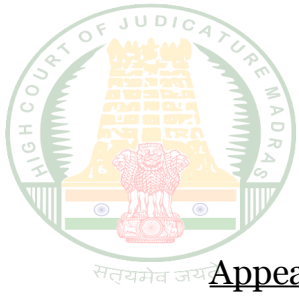
.. Petitioner

VS

1.The Income Tax Officer,
Office of the Income Tax Officer,
Kothandapani Senguttuvan,
Ward 1, Cuddalore.

2.The Principal Commissioner of Income-tax,
Pudhucherry
DP Thottam, Behind Ananda Inn,
Muthialpet, Pudhuchery.

.. Respondents



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Appearances:

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W.P.No.	For Petitioner	For Respondent(s)
W.P.No.21529 of 2022	Mr.N.V.Balaji	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.22590 of 2022	Mr.N.V.Balaji	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.22621 of 2022	Mr.N.V.Balaji	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.22701 of 2022	Mr.N.V.Balaji	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.22761 of 2022	Mr.N.V.Balaji	Dr.B.Ramaswamy Sr. Standing Counsel
W.P.No.22853 of 2022	Mr.N.V.Balaji	Mr.V.Mahalingam Sr. Standing Counsel
W.P.Nos.22882 and 22889 of 2022	Mr.N.V.Balaji	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.32168 of 2022	Mr.N.V.Balaji	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.17458 of 2023	Mr.N.V.Balaji	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.16576 of 2024	Mr.I.Dinesh	Mr.V.Mahalingam Sr. Standing Counsel
W.P.Nos.21332 and 21335 of 2024	Mr.I.Dinesh	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.16874 of 2025	Mr.I.Dinesh	Mr.V.Mahalingam Sr. Standing Counsel
W.P.No.19336 of 2025	Mr.I.Dinesh	Mr.V.Mahalingam Sr. Standing Counsel



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COMMON ORDER

(Order of the Court was made
by the Hon'ble Chief Justice)

In the order dated 24.06.2025 passed in the above petitions, the following paragraphs shall be inserted before paragraph 7 and paragraphs renumbered:

“7. Keeping open all rights and contentions of parties, including liberty to apply to this Court in case the Revenue succeeds before the Apex Court for revival of these petitions, the notices issued in these petitions are quashed and set aside.

8. In these petitions, apart from the issue of notices issued by JAO instead of FAO, all or many of the issues which were considered in Hexaware Technologies Ltd (supra) are involved.

9. To the extent the issues raised in Hexaware Technologies Ltd (supra) are not covered, those are kept open to be raised at the appropriate stage.

2. Paragraph 7 of the order dated 24.06.2025 shall be replaced with:



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“With the liberty as noted above, petitions are disposed of. There shall be no order as to costs. Consequently, all interim applications are closed.”

3. Rest of the order remain unaltered. Original order to be corrected.

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN,J.)

03.07.2025

kpl