



WA No.2962 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.10.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

Writ Appeal No.2962 of 2025

M/s.Aditya Exports,
by Partner K.Chandrasekaran

: Appellant

versus

1.The Assistant Commissioner of Income Tax,
Circle I, Erode

2.The Principal Commissioner of Income Tax,
Salem

: Respondents

Prayer: Appeal filed against the order passed by learned Single Judge
in WP No.22496 of 2025 dated 03.07.2025.

For Appellant : Mr.T.Vasudevan

For Respondents : Mr.M.Sheela,
Senior Standing Counsel,
and Mr.H.Siddarth,
Junior Standing Counsel



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JUDGMENT

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

Irrespective of various grounds urged before us to assail the correctness and validity of initiation of proceedings under Section 148A(b) of the Income Tax Act, 1961, we find that the order of learned Single Judge was based on certain concession given by the appellant. The order records that the appellant itself prayed that the impugned notice may be set aside and the matter may be remanded to the authority for reconsideration.

2. Therefore, leaving it open to the appellant to raise all the grounds which are available to them under the law, we dismiss the appeal giving liberty to seek review, recall, modification, clarification, correction etc. There will be no order as to costs. Consequently, CMP No.23849 of 2025 is closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (G.ARUL MURUGAN, J.)
29.10.2025

Index : Yes/No
Neutral Citation : Yes/No
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