



CMP No.30890 of 2025
in WA SR No.121183 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2025

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

C.M.P.No.30890 of 2025
in W.A.SR No.121183 of 2022

1.The Assistant Commissioner of Income Tax
Large Taxpayer Unit - 1,
7th Floor, Wanaparthi Block,
Aayakar Bhavan, Nungambakkam,
Chennai-600034.

2.The Commissioner of Income Tax
Large Taxpayer Unit,
7th Floor, Wanaparthi Block,
Aayakar Bhavan, Nungambakkam,
Chennai-600 034.

Applicants

Vs

Cognizant Technology Solutions India Pvt Ltd,
Rep. by its Authorised Signatory,N.Visvanathan,
6th Floor, New No.165, Old No.110,
Menon Eternity Building,
St. Marys Road, Chennai-600 018.

Respondent



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in WA SR No.121183 of 2022

For Applicants: Mr.A.P. Srinivas
Senior Standing Counsel

For Respondent: Mr.N.V.Balaji

ORDER

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

Though Mr.N.V.Balaji, learned counsel for the respondent, who appears on advance copy, opposes the prayer for condonation of delay in re-presentation, taking into consideration that the appeal was filed within the limitation, but it was only returned for re-presentation and hence the delay occurred, the delay in re-presentation is condoned.

2. The application is allowed.

List the appeal for admission.

(MANINDRA MOHAN SHRIVASTAVA,CJ) (G.ARUL MURUGAN,J)
11.12.2025

sasi