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T.C.A.No.250 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.12.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.250 of 2025

&

C.M.P.No.31622 of 2025

Empee Distilleries Limited
Empee Tower, No.59, Harris Road
Pudupet, Chennai 2 and
Presently having registered office at
No.72, Grems Road
Thousand Lights, Anna Salai
Chennai -600 006.

Appellant(s)

Vs

The Assistant Commissioner of Income Tax
Company Range II
Chennai
presently Corporate Circle 2(1)
Chennai -600 034.

Respondent(s)

Prayer : Appeal under Section 260A of the Income Tax Act, 1961
against the order dated dated 30.08.2022 in I.T.A.No.2335/Chny/2017
on the file of the Income Tax Appellate Tribunal B Bench at Chennai.



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For Appellant(s): Mr.Karthik Lakshmanan Arunachalam

For Respondent(s): Mr.T.Ravi Kumar
Senior Standing Counsel

ORDER

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

Learned counsel for the both parties submit that this appeal may also be allowed in terms of the order dated 26.11.2025 passed by this Court in T.C.A.Nos.187, 188 and 189 of 2025 involving identical issues for consideration.

2. In view of the above, this appeal is allowed in terms of the order dated 26.11.2025 passed in T.C.A.Nos.187, 188 and 189 of 2025. There shall be no order as to costs. Consequently, the interim application is closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
16.12.2025

Index : Yes/No
Neutral Citation : Yes/No

kpl

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To

The Assistant Commissioner of Income Tax
Company Range II, Chennai
presently Corporate Circle 2(1)
Chennai -600 034.



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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

(kpl)

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