



WEB COPY

CMA NO. 133 of 2025



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-01-2025

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

CMA NO. 133 of 2025

AND

**CMP NO. 1185 OF 2025,CMP NO. 1157 OF 2025,CMP NO. 1184 OF 2025,CMA
NO. 126 OF 2025,CMA NO. 135 OF 2025,CMP NO. 1179 OF 2025,CMP NO. 1181
OF 2025,CMP NO. 1183 OF 2025,CMP NO. 1178 OF 2025,CMA NO. 136 OF
2025,CMA NO. 125 OF 2025,CMA NO. 127 OF 2025,CMA NO. 132 OF
2025,CMA NO. 134 OF 2025,CMP NO. 1158 OF 2025,CMP NO. 1159 OF
2025,CMP NO. 1177 OF 2025**

Deputy Commissioner Of Income Tax (The Initiating Officer)
(Benami Prohibition Unit), Room No. 02, Ground Floor, Income
Tax Investigation Wing Building, 46, M.G.Road, Nungambakkam,
Chennai 034

Appellant(s)

Vs

Preetha Krishna
R/o. No. 11 Shyamala Gardens, Akkarani, ECR, Chennai

Respondent(s)

CMP NO. 1185 of 2025

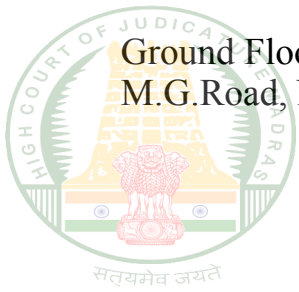
Deputy Commissioner Of Income Tax
(The Initiating Officer), (Benami prohibition Unit),Room No.02,
Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034

Appellant(s)

Vs

N K V Krishna

<https://www.mca.gov.in> (The Initiating Officer), (Benami prohibition Unit),Room No.02,



Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034



Respondent(s)

CMP NO. 1157 of 2025

Deputy Commissioner Of Income Tax
(The Initiating Officer), (Benami prohibition Unit), Room No.02,
Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034

Appellant(s)

Vs

Preetha Krishna
(The Initiating Officer), (Benami prohibition Unit), Room No.02,
Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034

Respondent(s)

CMP NO. 1184 of 2025

Deputy Commissioner Of Income Tax
(The Initiating Officer) (Benami Prohibition Unit), Room No.02,
Ground floor, Income Tax Investigation Wing Building, 108 M.G.
Road, Nungambakkam, Chennai-600034

Appellant(s)

Vs

Shri.N K V Krishna
(The Initiating Officer) (Benami Prohibition Unit), Room No.02,
Ground floor, Income Tax Investigation Wing Building, 108 M.G.
Road, Nungambakkam, Chennai-600034

Respondent(s)

CMA NO. 126 of 2025

Deputy Commissioner Of Income Tax (the Initiating Officer)

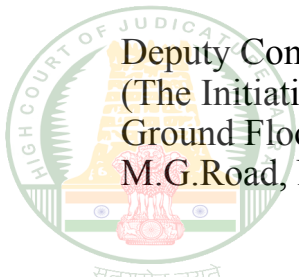
Appellant(s)

Vs

N.K.V Krishna

Respondent(s)

CMA NO. 135 of 2025



Deputy Commissioner Of Income Tax
(The Initiating Officer), (Benami prohibition Unit), Room No.02,
Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034

Appellant(s)

Vs

N K V Krishna
(The Initiating Officer), (Benami prohibition Unit), Room No.02,
Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034

Respondent(s)

CMP NO. 1179 of 2025

Deputy Commissioner Of Income Tax (The Initiating Officer)
(Benami Prohibition Unit), Room No. 02,
Ground Floor, Income Tax Investigation Wing
Building, 46, M.G.Road, Nungambakkam,
Chennai 034

Appellant(s)

Vs

Preetha Krishna
(Benami Prohibition Unit), Room No. 02,
Ground Floor, Income Tax Investigation Wing
Building, 46, M.G.Road, Nungambakkam,
Chennai 034

Respondent(s)

CMP NO. 1181 of 2025

Deputy Commissioner Of Income Tax
(Initiating officer), (Benami Prohibition), Room No.2 Ground
Floor, Income Tax Investigation Wing Building, 108 M.G.Road,
Nungambakkam, Chennai - 600 034.

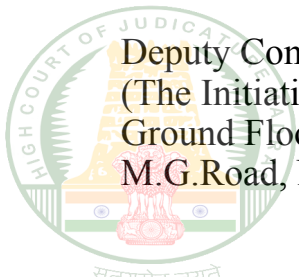
Appellant(s)

Vs

Preetha Krishna
(Initiating officer), (Benami Prohibition), Room No.2 Ground
Floor, Income Tax Investigation Wing Building, 108 M.G.Road,
Nungambakkam, Chennai - 600 034.

Respondent(s)

CMP NO. 1183 of 2025



Deputy Commissioner Of Income Tax
(The Initiating Officer), (Benami prohibition Unit), Room No.02,
Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034

Appellant(s)

Vs

N K V Krishna
(The Initiating Officer), (Benami prohibition Unit), Room No.02,
Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034

Respondent(s)

CMP NO. 1178 of 2025

Deputy Commissioner Of Income Tax (The Initiating Officer)
(Benami Prohibition Unit), Room No.02, Ground floor, Income
Tax Investigation Wing Building, 46 M.G. Road, Nungambakkam,
Chennai-600034

Appellant(s)

Vs

Preetha Krishna
(Benami Prohibition Unit), Room No.02, Ground floor, Income
Tax Investigation Wing Building, 46 M.G. Road, Nungambakkam,
Chennai-600034

Respondent(s)

CMA NO. 136 of 2025

Deputy Commissioner Of Income Tax
(initiating officer), Benami Prohibition Unit, Room No.2, Ground
Floor, Income Tax Investigation Wing Building, 108 MG Road,
Nungambakkam, Chennai -600 034.

Appellant(s)

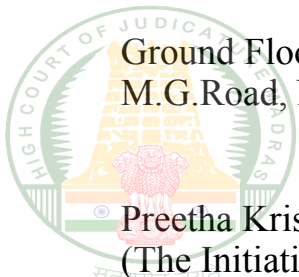
Vs

Shri.N K V Krishna
(initiating officer), Benami Prohibition Unit, Room No.2, Ground
Floor, Income Tax Investigation Wing Building, 108 MG Road,
Nungambakkam, Chennai -600 034.

Respondent(s)

CMA NO. 125 of 2025

Deputy Commissioner Of Income Tax
(The Initiating Officer), (Benami prohibition Unit), Room No.02,



Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034



Appellant(s)

Vs

Preetha Krishna

(The Initiating Officer), (Benami prohibition Unit), Room No.02,
Ground Floor, Income Tax Investigation Wing Building, 108,
M.G.Road, Nungambakkam, Chennai-600 034

Respondent(s)

CMA NO. 127 of 2025

Deputy Commissioner of Income Tax
(The Initiating Officer) (Benami Prohibition Unit), Room No.02,
Ground floor, Income Tax Investigation Wing Building, 108 M.G.
Road, Nungambakkam, Chennai-600034

Appellant(s)

Vs

N K V Krishna

(The Initiating Officer) (Benami Prohibition Unit), Room No.02,
Ground floor, Income Tax Investigation Wing Building, 108 M.G.
Road, Nungambakkam, Chennai-600034

Respondent(s)

CMA NO. 132 of 2025

Deputy Commissioner Of Income Tax (The Initiating Officer)
(Benami Prohibition Unit), Room No.02, Ground floor, Income
Tax Investigation Wing Building, 46 M.G. Road, Nungambakkam,
Chennai-600034

Appellant(s)

Vs

Preetha Krishna

(Benami Prohibition Unit), Room No.02, Ground floor, Income
Tax Investigation Wing Building, 46 M.G. Road, Nungambakkam,
Chennai-600034

Respondent(s)

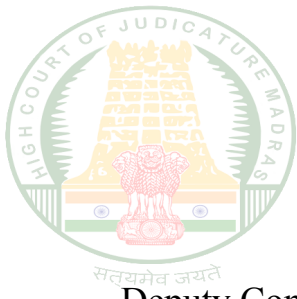
CMA NO. 134 of 2025

Deputy Commissioner Of Income Tax

Appellant(s)

Vs

Preetha Krishna



Respondent(s)

CMP NO. 1158 of 2025

Deputy Commissioner Of Income Tax (the Initiating Officer)
(Benami Prohibition Unit), Room No. 02,
Ground Floor, Income Tax Investigation Wing
Building, 46, M.G.Road, Nungambakkam,
Chennai 034

Appellant(s)

Vs

N.K.V Krishna
(Benami Prohibition Unit), Room No. 02,
Ground Floor, Income Tax Investigation Wing
Building, 46, M.G.Road, Nungambakkam,
Chennai 034

Respondent(s)

CMP NO. 1159 of 2025

Deputy Commissioner of Income Tax
(The Initiating Officer) (Benami Prohibition Unit), Room No.02,
Ground floor, Income Tax Investigation Wing Building, 108 M.G.
Road, Nungambakkam, Chennai-600034

Appellant(s)

Vs

N K V Krishna
(The Initiating Officer) (Benami Prohibition Unit), Room No.02,
Ground floor, Income Tax Investigation Wing Building, 108 M.G.
Road, Nungambakkam, Chennai-600034

Respondent(s)

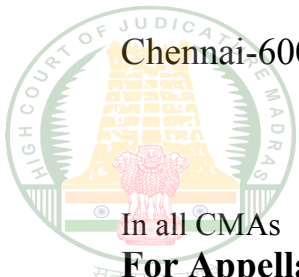
CMP NO. 1177 of 2025

Deputy Commissioner Of Income Tax (The Initiating Officer)
(Benami Prohibition Unit), Room No.02, Ground floor, Income
Tax Investigation Wing Building, 46 M.G. Road, Nungambakkam,
Chennai-600034

Appellant(s)

Vs

Preetha Krishna
(Benami Prohibition Unit), Room No.02, Ground floor, Income
Tax Investigation Wing Building, 46 M.G. Road, Nungambakkam,



Chennai-600034



Respondent(s)

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For Appellant(s): Mrs.M.Sheela, Special Public Prosecutor

For Respondent(s):
CHENNAI

COMMON JUDGMENT

(Judgment of the Court was delivered by the Hon'ble Anita Sumanth J.)

In light of the judgment of the Supreme Court in the case of *Union of India & Another V. M/s.Ganpati Dealcom Pvt. Ltd.* (Review Petition (Civil) No.359 of 2023 in Civil Appeal No.5783 of 2022 dated 18.10.2024), Mrs.M.Sheela, learned counsel appearing for the appellant would submit that the Income Tax Department does not wish to pursue these appeals and seeks withdrawal of the same. She makes an endorsement to that effect.

2. Recording the same, these Civil Miscellaneous Appeals and the connected Miscellaneous Petitions are dismissed as withdrawn.

(ANITA SUMANTH J.) (G.ARUL MURUGAN J.)
21-01-2025

sl

CMA NO. 133 of 2025

To
1. Preetha Krishna

<https://www.mhc.tn.gov.in/judis>



R/o. No.11 Shyamala Gardens, Akkarani, ECR,
Chennai



CMP NO. 1185 of 2025

1. N K V Krishna

(The Initiating Officer), (Benami prohibition Unit), Room No.02, Ground Floor, Income Tax Investigation Wing Building, 108, M.G.Road, Nungambakkam, Chennai-600 034

CMP NO. 1157 of 2025

1. Preetha Krishna

(The Initiating Officer), (Benami prohibition Unit), Room No.02, Ground Floor, Income Tax Investigation Wing Building, 108, M.G.Road, Nungambakkam, Chennai-600 034

CMP NO. 1184 of 2025

1. Shri.N K V Krishna

(The Initiating Officer) (Benami Prohibition Unit), Room No.02, Ground floor, Income Tax Investigation Wing Building, 108 M.G. Road, Nungambakkam, Chennai-600034

CMA NO. 126 of 2025

1. N.K.V Krishna

CMA NO. 135 of 2025

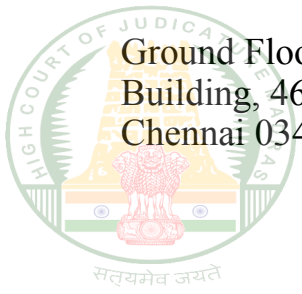
1. N K V Krishna

(The Initiating Officer), (Benami prohibition Unit), Room No.02, Ground Floor, Income Tax Investigation Wing Building, 108, M.G.Road, Nungambakkam, Chennai-600 034

CMP NO. 1179 of 2025

1. Preetha Krishna

(Benami Prohibition Unit), Room No. 02,



Ground Floor, Income Tax Investigation Wing
Building, 46, M.G.Road, Nungambakkam,
Chennai 034



CMP NO. 1181 of 2025

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1. Preetha Krishna
(Initiating officer), (Benami Prohibition), Room No.2 Ground Floor,
Income Tax Investigation Wing Building, 108 M.G.Road,
Nungambakkam, Chennai - 600 034.

CMP NO. 1183 of 2025

1. N K V Krishna
(The Initiating Officer), (Benami prohibition Unit), Room No.02, Ground
Floor, Income Tax Investigation Wing Building, 108, M.G.Road,
Nungambakkam, Chennai-600 034

CMP NO. 1178 of 2025

1. Preetha Krishna
(Benami Prohibition Unit), Room No.02, Ground floor, Income Tax
Investigation Wing Building, 46 M.G. Road, Nungambakkam, Chennai-
600034

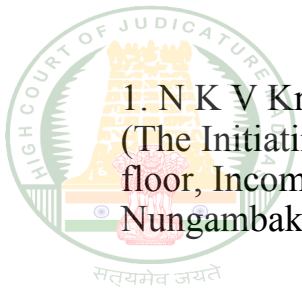
CMA NO. 136 of 2025

1. Shri.N K V Krishna
(initiating officer), Benami Prohibition Unit, Room No.2, Ground Floor,
Income Tax Investigation Wing Building, 108 MG Road,
Nungambakkam, Chennai -600 034.

CMA NO. 125 of 2025

1. Preetha Krishna
(The Initiating Officer), (Benami prohibition Unit), Room No.02, Ground
Floor, Income Tax Investigation Wing Building, 108, M.G.Road,
Nungambakkam, Chennai-600 034

CMA NO. 127 of 2025



1. N K V Krishna

(The Initiating Officer) (Benami Prohibition Unit), Room No.02, Ground floor, Income Tax Investigation Wing Building, 108 M.G. Road, Nungambakkam, Chennai-600034

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CMA NO. 132 of 2025

1. Preetha Krishna

(Benami Prohibition Unit), Room No.02, Ground floor, Income Tax Investigation Wing Building, 46 M.G. Road, Nungambakkam, Chennai-600034

CMA NO. 134 of 2025

1. Preetha Krishna

CMP NO. 1158 of 2025

1. N.K.V Krishna

(Benami Prohibition Unit), Room No. 02, Ground Floor, Income Tax Investigation Wing Building, 46, M.G.Road, Nungambakkam, Chennai 034

CMP NO. 1159 of 2025

1. N K V Krishna

(The Initiating Officer) (Benami Prohibition Unit), Room No.02, Ground floor, Income Tax Investigation Wing Building, 108 M.G. Road, Nungambakkam, Chennai-600034

CMP NO. 1177 of 2025

1. Preetha Krishna

(Benami Prohibition Unit), Room No.02, Ground floor, Income Tax Investigation Wing Building, 46 M.G. Road, Nungambakkam, Chennai-600034



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