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TCA No.116 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.06.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.116 of 2025
and C.M.P.Nos.14337 and 14339 of 2025

The Commissioner of Income Tax,
International Taxation,
Chennai-600 034.

.. Appellant

Vs.

Laserwords US Inc.,
C/o. SPI Technologies India Pvt. Ltd,
Gothi Industrial Estate,
RS No.415 and 416
Vazhuduvur Road,
Kurumbapet Revenue Village,
Puducherry-605 009
PAN: AABCL8781F

.. Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of Income Tax Appellate Tribunal, "D" Bench, Chennai, dated 22.12.2023 passed in I.T.(TP)A No.40/Chny/2023.



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For Appellant: Mr.Karthik Ranganathan
For Respondent: Mr.N.V.Balaji

JUDGMENT
(Delivered by the Hon'ble Chief Justice)

After we heard Shri Ranganathan, it became evident that the subject-matter of the appeal will be covered by an order passed by this court on 10.6.2025 in T.C.A.No.46 of 2025 in the case of the same assessee for the assessment year 2015-2016. The case at hand pertains to the assessment year 2014-2015.

2. Therefore, for the same reasons as mentioned in T.C.A.No.46 of 2025, this appeal also is dismissed. There shall be no order as to costs. Consequently, interim applications stand closed.

(K.R.SHRIRAM, C.J.)

(SUNDER MOHAN, J.)
24.06.2025

Index : Yes/No
Neutral Citation : Yes/No



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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Income Tax Officer (OSD) & Secretary (DRP-1)
Bengaluru.
3. The Deputy Commissioner of Income Tax,
International Taxation Circle-1(2),
Chennai-600 006.



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THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN,J.

(sasi)

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