



TCA No.245 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 11.12.2025

CORAM

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

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

TCA No.245 of 2025

Dhanasekaran Ramasamy

.. Appellant

-vs-

Income Tax Officer,
Ward-1(6), No.3, Gandhi Road,
Hasthampatti, Salem
Tamilnadu 636 007.

.. Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961,
against the order dated 04.08.2025 passed in
I.T.A.No.580/CHNY/2025 on the file of the Income Tax Appellate
Tribunal, Madras "A" Bench, Chennai, for the Assessment Year 2013-
14.

For Appellant : M/s.G.Vardini Karthik

For Respondent : Mr.V.Mahalingam
and Mr.P.E.R.Mangala Suvigaran
Stdg. Counsel



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JUDGMENT

(Delivered by the Hon'ble Chief Justice)

All the questions of law, which have been framed by the assessee, proceed on the submission that it is a case of re-assessment, whereas the facts of the case, which are not disputed, are that the assessee has not filed any return of income and it was only when an information was received from the office of the DIT (I & CI), Salem, that the assessee has contributed an amount of Rs.74,35,000/- and has a share in the purchase of two properties on behalf of the partnership firm, in which assessee claimed to be one of the partners, that notice under Section 148 of the Income Tax Act, 1961, was issued and assessment was carried out.

The questions of law, which have now been raised, were not even raised for consideration before the Tribunal. Therefore, no substantial question of law arises for consideration.



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Tax Case Appeal is dismissed. There shall be no order as to costs.

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

Index : Yes/No
Neutral Citation : Yes/No

sra

To

1. The Income Tax Officer,
Ward-1(6), No.3, Gandhi Road,
Hasthampatti, Salem
Tamilnadu 636 007.
2. The Income Tax Appellate Tribunal,
Madras 'A' Bench, Chennai.



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G.ARUL MURUGAN, J.

(sra)

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