BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Reserved On	29.07.2024
Pronounced On	29 .01.2025

Coram:

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.(MD)Nos.11496 of 2023, 9763 & 9827 of 2024
and W.M.P(MD)Nos.9978, 9984, 9985, 20924 & 20925 of 2023,
8829, 8830, 8924 & 8925 of 2024

W.P.(MD)No.11496 of 2023:

M/s.R.R.Infraa Construction
Represented by its Partner
Mr.R.Murugaperumal,
Old No.4C, New No.2, NCC Office Road,
Visalatchipuram, Madurai – 625 014,
Tamilnadu, India.

...Petitioner

Versus

1.Deputy Commissioner of Income Tax,
Central Circle, 1, Madurai,
Ground Floor, Income Tax Office,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road, Meenambalpuram,
Madurai – 625 002.

2.Additional Commissioner of Income Tax,
Central Range,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road, Meenambalpuram,
Madurai – 625 002.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records on the file of the respondents and quash the impugned order in PAN AAQFR3181D dated 29.04.2023 for the A.Y. 2021-22 under Section 143(3) of the Income Tax Act, 1961 in DIN ITBA/AST/M/143(3)/2023-24/1052445327(1) passed by the first respondent.

W.P.(MD)No.9763 of 2024:

M/s.R.R.Infraa Construction
Represented by its Authorized Signatory
Mr.R.Murugaperumal,
Old No.4C, New No.2, NCC Office Road,
Visalatchipuram, Madurai – 625 014,
Tamilnadu, India.

...Petitioner

Versus

1.Assistant Commissioner of Income Tax,
Central Circle, 1, Madurai,
Ground Floor, Income Tax Office,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road, Meenambalpuram,
Madurai – 625 002.

2.Additional Commissioner of Income Tax,
Central Range,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road, Meenambalpuram,
Madurai – 625 002.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records on the file of the respondents and quash the impugned order dated 31.03.2024 issued under Section 270A of the Income Tax Act, 1961 in PAN AAQFR3181D, DIN ITBA/PNL/F/270A/2023-24/1063740037(1) for the A.Y.2021-22.

W.P.(MD)No.9827 of 2024:

M/s.R.R.Infraa Construction
Represented by its Authorized Signatory
Mr.R.Murugaperumal,
Old No.4C, New No.2, NCC Office Road,
Visalatchipuram, Madurai – 625 014,
Tamilnadu, India.

...Petitioner

Versus

1.Assistant Commissioner of Income Tax,
Central Circle, 1, Madurai,
Ground Floor, Income Tax Office,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road, Meenambalpuram,
Madurai – 625 002.

2.Additional Commissioner of Income Tax,
Central Range,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road, Meenambalpuram,
Madurai – 625 002.

...Respondents

Prayer:

Writ Petition filed under Article 226 of the Constitution of India praying for issuance of a writ of certiorari to call for the records on the file of the respondent and quash the impugned order dated 31.03.2024 issued under Section 271AAD(1)(i) of the Income Tax Act, 1961 in PAN AAQFR3181D, DIN ITBA/PNL/F/271AAD(1)(i)/2023-24/1063761489(1) for the A.Y.2021-22.

For Petitioner in all W.Ps : Mr.N.V.Balaji
For Respondents in all W.Ps : Mr.N.Dilip Kumar,
Senior Standing Counsel

COMMON ORDER

The petitioner is before this Court challenging the impugned Assessment Order dated 29.04.2023 in DIN ITBA/AST/M/143(3)/2023-24/1052445327(1) passed under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "IT Act") and Penalty Orders dated 31.03.2024 issued under Sections 270A and 271AAD(1)(i) of the IT Act for the Assessment Year 2021-22. Details of the impugned orders reads as under:-

Sl. No.	W.P.(MD)No.	Date of impugned Assessment Order	Date of Penalty Order	Section of the IT Act
1	11496/2023	29.04.2023	-	143(3)
2	9763/2024	-	31.03.2024	270A
3	9827/2024	-	31.03.2024	271AAD(1)(i)

2. At the time of admission, in W.P.(MD)No.11496 of 2023, this Court has granted an order of interim stay.

3. The dispute in the present cases pertains to the Assessment Year

2021-2022. The petitioner filed its Return of Income under Section 139(1) of the IT Act for the AY 2021-2022 admitting a total income of Rs. 78,77,08,610/-. The Return of Income for the AY 2021-2022 filed by the petitioner was processed under Section 143(1), determining a total income of Rs.78,77,08,610/-.

4. Thereafter, pursuant to Notice dated 28.06.2022 issued to the petitioner under Section 143(2) of the IT Act and a search conducted at the premises of the petitioner under Section 132 of the IT Act between 20.07.2022 and 16.09.2022, a decision was taken to finalize the assessment on 20.09.2022.

5. In view of the above, Notice under Section 153A of the IT Act was issued to the petitioner for the Assessment Years starting from 2016-2017 upto 2022-2023. The dispute in the present Writ Petitions pertains to the Assessment Year 2021-2022.

6. A Show Cause Notice dated 26.02.2023 was issued to the petitioner by the 1st respondent under Section 142(1) of the IT Act stating evidences of Bogus purchases of sand and gravel from unregistered dealers

amounting to a sum of **Rs.58,70,58,032/-** and Bogus Sub-Contractor expenses amounting to a sum of **Rs.80,02,09,950/-** was claimed in the Return of Income filed by the petitioner for the A.Y. 2021-2022.

7. In response to the Show Cause Notice dated **26.02.2023** issued under Section 142(1) of the IT Act, the petitioner submitted a written submissions and raised objections to the proposed disallowance. Further, on 10.03.2023, the petitioner filed an application under Section 144A for a certain direction from the 2nd respondent and requested for personal hearing and to provide sufficient opportunity to prove the genuineness of the expenses proposed to be disallowed in the Show Cause Notice.

8. On 22.03.2023, directions were issued by the 2nd respondent. Paragraph No.4 of the directions of the 2nd respondent reads as under:

> *"4. Further, the MR for the above assessment years are sought from the Assessing Officer on the date of hearing i.e. 17.03.2023 and perused the details. On hearing the assessee and on perusal of the details in the MR for AY 2021-22, the following directions are given to the Assessing Officer for conducting further proceedings:-*
>
> ***(a) Expenses towards purchase of sand/gravel/earth etc.,***
>
> *(i) The assessing officer shall call for the details from the assessee regarding the entries made in the Tally account for expenses claimed towards purchase of Gravel/Sand/Soil (categorized as unregistered dealers) in respect of the genuineness of the expenses claimed along with documentary evidences.*

(ii) The assessing officer shall call for the details from the assessee to submit the genuineness of the self-made vouchers in respect of expenses claimed towards purchase of Gravel/Sand/Soil, by reconciling the data in the vouchers with the Daily reports (containing the details of the Vehicle Number & the party name) seized during the search proceedings and examine the genuineness of transport of the said materials.

(iii) The assessee in their petition under Section 144A has claimed that a letter dated 07.03.2023 was filed before the Assessing Officer, "the Material Receipt Report" containing the GRN maintained for all the purchases, supplier-wise. However, as per assessee's claim the same is with respect to only for 10 entries. The assessing officer is required to examine the correctness of the claim of the assessee and also, call for the details of GRN with respect to all the transactions towards purchase of sand/gravel/earth etc.

(iv) The assessing officer is required to examine the details of payment made towards purchase of sand/gravel/earth through their employees as per the tally account as well as the details submitted by the assessee. The genuineness of those payments expended for the intended purpose shall be called for from the assessee and examined.

(v) The assessing officer shall call for the site-wise breakup of expenses towards purchase of sand/gravel/earth from the assessee along with reconciliation of the said expenses with Tally entries viz., payment made through employees, or directly to the suppliers.

(vi) The assessing officer shall call for the details of mode of payment towards purchase of sand/gravel/earth and examine the violation of provisions of Section 40A(3).

(vii) The assessing officer shall call for the details of work-order/quantum of sand/gravel/etc. utilized for each of the site along-with the completion certificate and cross verify the same with the expenses claimed.

(viii) The assessing officer shall provide the opportunity for cross examination where-ever the sworn statements are relied upon.

b. Subcontractor expenses:

In respect of the claim of sub-contractor expenses.

(i) The assessing officer shall call for all the bills/vouchers raised by the sub-contractors to demonstrate the genuineness of the expenses and

examine the same.

(ii) The assessing officer shall call for the work order/contract agreement in relation to the entrusted sub-contract and examine the same for genuineness of the works carried out/services received.

(iii) The assessing officer shall call for the details of mode of payment to sub-contractors and examine the violation of provisions of Section 40A(3).

(iv) The assessing officer shall call for the GST returns, TDS details in relation to the sub-contract payments and examined the compliance to the statutory provisions.

(v) In respect of the findings during the search proceedings, that the sub-contractors are the employees of the assessee entity, the assessing officer shall call for the 26AS statement of the sub-contractors as well as the TDS returns filed by the assessee and ascertain the employee status of the sub-contractors."

9. On 23.03.2023, the petitioner issued a detailed reply along with receipts purportedly substantiating the expenses before the 1st respondent with regard to purchase of sand and gravel and payments made to the sub-contractor.

10. On 13.04.2023, the 1st respondent issued a Notice under Section 142(1) of the IT Act, to which also the petitioner replied on 19.04.2023. Thereafter, final Show Cause Notice dated 22.04.2023 was issued proposing to disallow a sum of **Rs.58,70,58,032/-** with regard to purchase of sand and gravel and payments made to the alleged Bogus sub-contractor for

a sum of **Rs.80,02,09,950/-** in the Return of Income filed by the petitioner for the A.Y. 2021-2022.

11. The case of the petitioner is that there has been gross violation of principles of natural justice before passing the impugned Assessment Order dated 29.04.2023 under Section 143(3) read with Section 153A of the IT Act. It is submitted that the Investigating Officer has recorded the statement from various persons including the employees of the petitioner and that based on the statements of its employees, the demand has been confirmed.

12. The learned counsel for the petitioner would submit that the very same officer who has passed the impugned assessment order dated 29.04.2023 has permitted the cross-examination of the persons from whom the statements were recorded for the rest of the Assessment Years i.e., 2016-2017 to 2020-2021 and 2022-2023.

13. It is further submitted that the petitioner should be given the same opportunity, as different yardsticks should not be followed for different Assessment Year. It is further submitted that the petitioner's

Books of Account are maintained property and the petitioner has been mulcted with unjust demand *vide* Assessment Order dated 29.04.2023.

14. It is submitted that the Assessing Officer cannot solely rely on the statements of the employees of the petitioner and therefore, submitted that on this count also, the impugned Assessment Order is liable to be set aside as benefit of cross-examination has not been permitted to the petitioner.

15. The learned counsel for the petitioner would further submit that for the other six Assessment Years, the Assessing Officer has issued notices under Section 142(2A) of the Act for audit. The same exercise may be carried out by the respondents, if the matter is remitted back to them.

16. On the other hand, the learned Senior Standing Counsel appearing for the respondents would submit that after the search was conducted between 20.07.2022 and 16.09.2022, Notices were issued under Section 153A of the IT Act for the respective Assessment Years and the impugned Assessment Order came to be passed for the Assessment Year 2021-2022 [impugned in W.P.(MD) No.11496 of 2023]. Since this Court

has granted interim stay on 11.05.2023, the Department did not want to delay the proceedings for the rest of the assessment years and therefore, the benefit of cross-examination was allowed to the petitioner for the rest of the assessment years.

17. It is further submitted that in the Return of Income filed by the petitioner on 31.12.2021, the petitioner had declared a total income of Rs. 78,77,08,610/- only. It is submitted that in the return that was filed, the petitioner claimed the purchase expenses of Rs.243,23,23,836/-. It is further submitted that the petitioner was able to produce the documents only for an amount of Rs.184,52,65,804/- and for the balance amount Rs. 58,70,58,032/-, the petitioner was unable to produce any records to substantiate the purchase.

18. It is submitted that the explanation that was given by the petitioner before the investigating officer appears to be that it pertains to the purchase of sand/gravel from unregistered dealers and all the payments were made through cash and not through banking channel. That apart, it is submitted that the registrations of the vehicles in which the sand is said to have been purchased are not for vehicles meant for transportation of sand or

gravel but for two-wheelers. It is therefore submitted that it is under these circumstances, a sum of Rs.58,70,58,032/- has been disallowed in the impugned assessment order for the Assessment Year 2021-2022 (impugned in W.P.(MD)No.11496 of 2023).

19. That apart, it is submitted that the petitioner has claimed to have made payments to about 371 sub-contractors for a total amount of Rs. 121,46,09,615/-. It is submitted that out of these 371 sub-contractors, the petitioner has claimed to have made payments to 18 sub-contractors for a sum of Rs.80,02,09,950/-. It is submitted that these sub-contractors are none other than the petitioner firms' employees/ex-employees.

20. It is submitted that the expenses incurred for a sum of Rs.67 Lakhs for labour charges are not packed with proper records and therefore, same has been disallowed. Therefore, it is submitted that the question of the petitioner permitting to cross-examine its own employees cannot be countenanced. It is submitted that the deponent namely R.Murugaperumal who is the partner of the assessee along with his father R.Ramu and own brother R.Saravanan have also confirmed the position that he will abide by the statements of employees and therefore, the impugned order does not call

for any interference.

21. It is also submitted that the demand that has been confirmed vide the impugned Assessment Order is based on the incriminating material obtained during the course of search between 20.07.2022 and 16.09.2022 and the statements of the employees are corroborative in nature and that the Income Tax Department has solely relied on the statements of the ex-employees.

22. In support of his submissions, the learned Senior Standing Counsel for the respondents has placed reliance on the following decisions:

(i) Income Tax Officer Vs. M.Pirai Choodi reported in ***(2010) 15 SCC 283***

(ii) Conybio Healthcare (India) Pvt. Ltd. Vs. Commissioner of Customs, Chennai 2023 reported in ***(383) E.L.T. 434 (Mad.)***

(iii) M.Vivek Vs. Deputy Commissioner of Income Tax, Central Circle-2(i/c), Trichy reported in ***(2021) 432 ITR 53 (Madras)***

23. The learned counsel for the petitioner submits that the decision of the Hon'ble Supreme Court in ***Income Tax Officer Vs. M.Pirai Choodi***

(2010) 15 SCC 283 on the other hand come to rescue of the petitioner, inasmuch as there, the assessment order came to be quashed. The Hon'ble Supreme Court has allowed the party to move the appeal.

24. Additionally, the learned counsel for the petitioner submits that there has been a considerable delay in furnishing the seized records. It is submitted that the petitioner had also requested time for producing the records from the Vahan Web Portal to substantiate that the petitioner had indeed transported the gravel and sand in the vehicles which were registered in the RTO.

25. It is submitted that the assessment has been completed based on the sample bills. Finally, the learned counsel for the petitioner submits that all the bills have been scrutinized and paid for the employer namely, State Highways Department. It is further submitted that it is impossible to have the petitioner huge money and therefore, the impugned assessment order is liable to be quashed. Consequently, the impugned orders imposing penalty are also quashed.

26. I have considered arguments advanced by the learned counsel for the petitioner and the learned counsel for the respondent. I have also perused the Affidavit, Counter Affidavit and the documents that have been filed by the petitioner and the respondent.

27. At this juncture, it is pertinent to refer the decisions relied by the learned Senior Standing Counsel appearing for the respondents herebelow:

(i) In the case of ***Income Tax Officer Vs. M.Pirai Choodi*** reported in ***(2010) 15 SCC 283***, the Honourable Supreme Court had held as under:-

> *"**1.** Heard the learned counsel on both sides. Leave granted.*
>
> ***2.** In this case, the High Court has set aside the order of assessment on the ground that no opportunity to cross-examine was granted, as sought by the assessee. We are of the view that the High Court should not have set aside the entire assessment order. At the highest, the High Court should have directed the assessing officer to grant an opportunity to the assessee to cross-examine the witness concerned. Be that as it may, we are of the view that, even on this particular aspect, the assessee could have gone in appeal to CIT (Appeals). The assessee has failed to avail the statutory remedy. In the circumstances, we are of the view that the High Court should not have quashed the assessment proceedings vide the impugned order.*
>
> ***3.** Consequently, the impugned order is set aside. Liberty is granted to the assessee to move CIT (Appeals). It is made clear that the assessee herein will move CIT (Appeals) within a period of six weeks from today.*
>
> ***4.** Accordingly, these civil appeals stand disposed of. "*

(ii) In the case of ***Conybio Healthcare (India) Pvt. Ltd. Vs. Commissioner of Customs, Chennai*** reported in ***2023 (383) E.L.T. 434 (Mad.),*** the Division Bench of this Court has held as follows:-

> *"16. W.P.No.19153 of 2008 was also disposed on 29.09.2008 (ex parte), at the time of admission, as is evident from a reading of the aforesaid order dated 29.09.2008.*
>
> *17. Therefore, the Review Application filed by the respondent, the Commissioner of Customs and the miscellaneous applications for interim reliefs were rightly considered by the learned Single Judge by modifying the order.*
>
> *18. That apart, the petitioner cannot force the Department to summon petitioners own directors/employees for cross-examination. The Department has merely relied upon the documents authored by those directors/employees. If it is the case of the appellant that documents relied upon were fabricated, it is open for the appellant to produce them as a witness and let in evidence.*
>
> *19. The Appellant cannot force the department to issue summons to its directors/employees to scuttle the adjudication proceedings. The question of cross examination of a witness will arise only where statements of such witnesses are relied upon in the show cause notices issued.*
>
> *20. That apart, under the Customs Act, 1962, strict rules of evidence under the provisions of Indian Evidence Act, 1872, do not strictly apply to quasi judicial proceedings namely before the Adjudicating Authority under the Act. Finding of facts and conclusion thereon is to be determined on the principle of preponderance of probability. If the department makes out a case based on the aforesaid well settled principal of law of preponderance of probability, the proposal in the show cause notices can be confirmed.*
>
> *21. Reliance placed on the Provisions of Section 28(9) of the Customs Act, 1962, is also misplaced. The time line prescribed under the aforesaid provision is elastic and not rigid. It cannot be invoked by the appellant to assail the continuance of the show cause notice proceeding dated 27.01.2005 as it is based on the decision of the learned Single Judge in W.P.No.18918 of 2000 vide order dated 24.06.2005. The hands of the adjudicating authority cannot be tied and shackled. If any error is*

committed by an adjudicating authority while passing it is always open for an assessee to assail the same in an appellate proceeding under the Act.

22. In our view, the appellant has not made out any case for interfering with the order of the learned Single Judge of this Court dated 16.09.2021 while modifying an order dated 29.09.2008 in W.P.No.19153 of 2008.

23. Under these circumstances, the writ appeal is liable to be dismissed. Therefore, this writ appeal stands dismissed. The respondent is directed to adjudicate the Show Cause Notices within a period of four months as was ordered by the learned Single Judge while passing the interim order. No costs. Consequently, connected miscellaneous petition is closed."

(iii) In the case of ***Jet Unipex Vs. Commissioner of Customs, Chennai*** reported in ***2020 (373) E.L.T. 649 (Mad.)***, particularly, in Paragraph Nos.58 to 61, this Court has held as under:-

"58. Confirmation of demand solely based on statements recorded under Section 108 of the Customs Act, 1962 would require cross examination by the petitioner.

59. At the same time, if such statements are merely intended for corroboration of independent evidence, the cross-examination need not be allowed.

60. Therefore, it is for the 1st respondent to decide whether the statements recorded are to be solely relied for confirming the proposed demand or are relied for mere corroboration of independent evidence gathered during investigation.

61. In the case of former, mandatorily such statements would require cross-examination and without cross-examination, confirmation of demand would be contrary to the law settled by the Hon'ble Supreme Court in Andaman Timber Industries Vs CCE referred to supra."

28. The facts on record indicate that the petitioner was issued with the following Show Cause Notices dated **26.02.2023**, **13.04.2023** and **22.04.2023.** The petitioner had also replied to the Show Cause Notice dated **26.02.2023** in detail vide Letters dated **07.03.2023** and **23.03.2023** and with respect to Show Cause Notice dated **13.04.2023**, the petitioner had replied vide Letter dated **19.04.2023**.

29. As far as the last mentioned Show Cause Notice dated **22.04.2023** is concerned, it is the final Show Cause Notice which proposes to disallow the sum of **Rs.58,70,58,032/-** out of **Rs.243,23,23,836/-**. It pertains to the purchase of sand and gravel from unregistered dealers. A sum of **Rs.80,02,09,950/-** out of **Rs.121,46,09,615/-** pertains to the amount paid to various sub-contractors as in **Annexure I to Show Cause Notice dated 22.04.2023. Annexure I to Show Cause Notice dated 22.04.2023** was not however sent along with the said Show Cause Notice dated 22.04.2023 to the petitioner.

30. The petitioner received the Annexure I to the Show Cause Notice dated 22.04.2023 later vide Notice dated 24.04.2023 which was issued by the 1st respondent under the subject 'Furnishing of Annexure I of Show

Cause Notice dated 22.04.2023 - Reg' leaving only two days for the Petitioner to respond to the same.

31. 26.04.2023 was the date fixed for personal hearing as in the above mentioned Show Cause Notice dated 22.04.2023. Thus, the petitioner requested further time to reply and furnish details. On 27.04.2023, the petitioner had also sent a similar Letter to the Directorate General of Income Tax, Chennai requesting to conclude the assessment after due consideration of Fast Track Record of the petitioner etc.

32. However, the impugned Assessment Order dated 29.04.2023 was passed in a hurried manner to avoid lapsing of the assessment due to the limitation prescribed under Section 153B of the IT Act. As such, there is a clear violation of the principles of natural justice, although the respondent cannot be wholly blamed as assessment orders have to be passed within the time stipulated in the statute. It is noticed that the directions issued by the 2nd respondent on 22.03.2023 also has not been fully complied with in the impugned order.

33. Therefore, to balance the interest of the petitioner and the

respondent Department, the impugned Assessment Order deserves to be quashed and the case deserves to be remitted back to the 1st respondent to pass a final order on merits.

34. The request of the petitioner for cross-examination of the persons whose statements were recorded and relied upon by the respondent Department cannot be countenanced as they are petitioner's own employees. The request of the petitioner for cross examination of various suppliers and sub-contractors to whom payment were made by the petitioner also cannot be extended, if no statements have been relied upon by the respondent Department in the proposal to disallow the expenses based on the documents that were seized during the search conducted under Section 132 of the IT Act on 20.07.2022.

35. Only if statements of third parties were recorded and relied upon, the request for cross-examination of such third parties can be entertained. As far as the statements of own employees of the petitioner is concerned, unless such statements were retracted immediately after they were recorded, the statements recorded cannot be ignored. They are admissions of the petitioner.

36. In view of the above discussion, the impugned Assessment Order dated 29.04.2023 passed under Section 143(3) of the IT Act and the consequential Penalty Orders dated 31.03.2024 passed under Section 270A and 271AAD(1)(i) of the IT Act respectively are quashed and the cases are remitted back to the 1st respondent to pass a fresh Assessment Order on merits, within a period of six months from the date of receipt of a copy of this order.

37. It is made clear that the impugned orders which are quashed by this Court shall be treated corrigendum to the Show Cause Notices. The petitioner shall keep a consolidated reply for each of the proceedings and file the same as and when the portal is open enabling the petitioner to upload the reply. As far as cross-examination is concerned, the petitioner will be entitled to cross-examine only those third party contractors/suppliers whose statements were relied upon by the Department.

38. Since the impugned Assessment Order dated 29.04.2023 is quashed, the impugned Penalty Orders dated 31.03.2024 issued under Sections 270A & 271AAD(1)(i) of the IT Act impugned in W.P.(MD)Nos.

9763 & 9827 of 2024 respectively are also quashed. Liberty is granted to the 1st respondent in W.P.(MD)Nos.9763 & 9827 of 2024 to pass fresh orders subject to the Final Assessment Orders to be passed for the Assessment Year 2021-22.

39. These Writ Petitions are disposed of with the above observation. No costs. Consequently, connected miscellaneous petitions are closed.

29.01.2025

jen/mrr

Index : Yes

Neutral Citation: Yes

Speaking Order (or) Non-Speaking Order

To

1.The Deputy Commissioner of Income Tax,
Central Circle, 1, Madurai,
Ground Floor, Income Tax Office,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road, Meenambalpuram,
Madurai – 625 002.

2.The Assistant Commissioner of Income Tax,
Central Circle, 1, Madurai,
Ground Floor, Income Tax Office,
Income Tax Staff Quarters Complex,
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Madurai – 625 002.

3.The Additional Commissioner of Income Tax,
Central Range,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road, Meenambalpuram,
Madurai – 625 002.

C.SARAVANAN, J.

jen/mrr

Pre-Delivery Order in
W.P.(MD)Nos.11496 of 2023,
9763 & 9827 of 2024

29.01.2025