



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10-06-2026

WEB COPY

CORAM

**THE HON'BLE DR JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MRS.JUSTICE N. MALA**

Tax Case No. 105 of 2008

R.Meenakshisundaram

..Petitioner

Vs

Joint Commissioner of Income Tax
Central Circle-III,
Madurai.

..Respondent

PRAYER: Tax Case is filed under Section 260(A) of the Income-Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai “D” Bench, Chennai, in I.T.(SS).A.No.165(Mds)/06 dated 10.08.2007.

For Petitioner:

No appearance

For Respondents:

Mr.Prabhu Mukunth Arun Kumar
Standing Counsel

ORDER

(Order of the Court was made by Dr.G.Jayachandran J.)

When the appeal by the assessee was taken up for final hearing on 20.04.2026, there was no representation for the appellant and it was reported to this Court that the learned counsel who filed the appeal has passed away.



Therefore, we directed the Department to cause notice on the appellant through a special messenger.

WEB COPY

2. Pursuant to the directions of this Court, the Department attempted to serve notice and found that the appellant died long back. Hence, notice was served on the son of the deceased appellant. The son furnished the death certificate of the appellant along with the legal heir certificate.

3. A perusal of the records reveals that the appellant died on 24.03.2016 leaving behind his wife, two daughters and a son. Though the son was informed about the pendency of the appeal, he has neither appeared in person nor engaged counsel to prosecute the matter. Since the appellant died nearly ten years ago and no steps have been taken by the legal heirs to pursue the appeal, this Tax Case is dismissed as abated. No costs.

(Dr.G.J.,J.) (N.M.,J.)
10-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

rpl

To

The Joint Commissioner of Income Tax
Central Circle-III, Madurai.



WEB COPY

TC No. 105 of 2





WEB COPY

TC No. 105 of 2



DR.G.JAYACHANDRAN J.
and
N.MALA J.

rpl

Tax Case No. 105 of 2008

10-06-2026