IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.04.2026

CORAM

THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

Tax Case (Appeal) Nos.680 and 681 of 2009

T.C.(A)No.680 of 2009

Shri V.Durairaj,
#17-A, Vadivel Street,
Hindustan Lever Colony, Pammal,
Chennai 600 075. ..Appellant/Appellant

/versus/

The Deputy Commissioner of Income Tax,
Central Circle-II(2),
Chennai 600 034. ..Respondent/Respondent

Prayer in T.C.A.No.680 of 2009: Tax Case Appeal has been filed under Section 260A of Income Tax Act, 1961, against IT (SS)A No.29/Mds/2003 in the common order of the Income Tax Appellate Tribunal, 'C' Bench dated 11.04.2008 in I.T. (SS)A.No.29/Mds/2003.

For Appellant :Mr.G.Baskar

For Respondent :Mr.Prabhu Mukunth Arunkumar
Sr.Standing Counsel

T.C.(A)No.681 of 2009

Shri V.Durairaj,
#17-A, Vadivel Street,
Hindustan Lever Colony, Pammal,
Chennai 600 075. ..Appellant/Respondent

/versus/

The Deputy Commissioner of Income Tax,
Central Circle-II(2),
Chennai 600 034. ..Respondent/Appellant

Prayer in T.C.A.No.681 of 2009: Tax Case Appeal has been filed under Section 260A of Income Tax Act, 1961, against IT (SS)A No.36/Mds/2003 in the common order of the Income Tax Appellate Tribunal, 'C' Bench dated 11.04.2008 in I.T. (SS)A.No.36/Mds/2003.

For Appellant :Mr.G.Baskar

For Respondent :Mr.Prabhu Mukunth Arunkumar
Sr.Standing Counsel

COMMON JUDGMENT

(The Judgment of the Court was delivered by Dr.G.Jayachandran,J.)

These Appeals have been filed by the Assessee, being aggrieved by the order of the Appellate Tribunal, which has considered the Assessment Year and found certain defects in the computation of income and therefore, remanded the matter back to the

Assessing Officer to make a fresh assessement, after giving adequate opportunity to the assessee to be heard.

2. While the fact being so, not being satisfied with the order of remand, the Assessee has preferred these appeals under Section 260A of the Income Tax Act, 1961. Pending appeals, the appellant died in the year 2021 and no steps have been taken to bring the legal heirs of the appellant on record. To ascertain, whether the Assessing Officer, after remand of the matter back for fresh assessment, vide, the order of the Tribunal, passed any order, on the said remand, this Court adjourned the matter to verify and report.

3. Today, the learned Senior Standing Counsel appearing for the Respondent/Department submitted that the remittance order of the Tribunal was not acted upon. In the given factual scenario, we find that nothing survives in these appeals. Hence, these Tax Case Appeals stand dismissed. No costs.

(Dr.G.JAYACHANDRAN,J.) **(SHAMIM AHMED,J.)**
01.04.2026

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Index:yes/no
Neutral citation:yes/no

To

The Deputy Commissioner of Income Tax,
Central Circle -II(2),
Chennai-600 034.

Dr.G. JAYACHANDRAN,J.
AND
SHAMIM AHMED,J.

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T.C.A.Nos.680 and 681 of 2009

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