IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.01.2026

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

T.C.(A).Nos. 759, 761, 760, 762 & 763 of 2009

K.Rajendran
.. Appellant in TC(A) 759/2009

K.Gopal
.. Appellant in TC(A) 760/2009

R.Rangasamy
.. Appellant in TC(A) 761/2009

T.Sivakumar
.. Appellant in TC(A) 762/09

S.Arumugam
.. Appellant in TC(A) 763/09

vs

The Asstt. Commissioner of Income Tax,
Central Circle II,
Coimbatore.
.. Respondent

Prayer : Appeals filed under Section 260A of the Income-Tax Act against the common order dated 18.03.2009 passed by the Income-Tax Appellate

Tribunal, Chennai in IT (SS) A.Nos. 130/Mds/07 to 134/Mds/07 for the block assessment 1990-91 to 2000-01.

For Appellant	:	Notice unserved (in all appeals)
For Respondents	:	Mr.V.Mahalingam Senior Standing Counsel

COMMON JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

When the matter had come up on 04.02.2025, the following order was passed:-

> *"Learned counsel for the appellant submitted that his co-counsel in other cases has been designated as a senior advocate, and all the papers have been handed over to the parties to engage some other counsel. A change of valakath has also been obtained.*
> *2. Hence, the registry is directed to issue notice to the appellants in all these cases, returnable in three weeks, informing them that the appeals will be heard on 27.02.2025 and decided on merits in case there is no representation on the said date.*
> *3. Post the matter on 27.02.2025."*

2. Registry has thereafter issued notice and the tapal has been returned with the endorsement 'appellant addressee cannot be located'.

3. The matter is listed today and the cause list reflects that 'drafted notices sent to sole appellants addressee cannot be located'.

4. In light of the aforesaid, we close these Tax Case (Appeals) returning the substantial question of law unanswered. Let a copy of this order be issued to the appellant/assessee, at the address in the cause title, forthwith. If the appellant/assessee wish to revive the tax case appeals, they may do so within a period of three (3) months from today or not at all. No costs.

[A.S.M, J.] [M.S.K, J.]
05.01.2026

Index:Yes/No
Neutral Citation:Yes
ssm

To

1.The Asstt. Commissioner of Income Tax,
Central Circle II,
Coimbatore.

2. The Income-Tax Appellate Tribunal,
Chennai.

DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

ssm

T.C.A.Nos. 759 of 2009 etc batch

05.01.2026