



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24-03-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

Tax Case Appeal No. 862 of 2010

Commissioner of Income Tax,
Chennai.

..Appellant

Vs

M/s.Accurum India Pvt. Ltd.,
(formerly Pinnacle Info Solution Pvt. Ltd.)
31, Haddows Road,
Chennai-6.

..Respondent

PRAYER: Tax Case (Appeal) is filed under Section 260A of the Income-Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Madras “A” Bench, dated 27.11.2009 in ITA No.1736/Mds/2009 for the Assessment Year 2001-02.

For Appellant: Mr.T.Ravikumar
Standing Counsel

For Respondent: Vacated

JUDGMENT

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

Aggrieved by the order passed by the Tribunal, the Revenue Department preferred this appeal. However, notice could not be served on the respondent.

When the matter came up for consideration on 03.03.2026, we directed the



appellant to verify whether the respondent company is still in existence and if not, whether its directors could be held liable for statutory liability after the company became defunct or went into liquidation.

2. The learned Senior Standing Counsel has clarified the legal position, stating that directors cannot be held personally liable for the tax liabilities of the company. Furthermore, the whereabouts of the directors could not be ascertained.

3. Taking note of the facts, this Tax Case Appeal has been pending for nearly sixteen years and the Department has been unable to serve notice on respondent, we are inclined to dismiss the appeal for non prosecution. Accordingly, this Tax Case Appeal is dismissed. No costs.

(G.J.,J.) (S.S.A.,J.)
24-03-2026

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

rpl



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**DR.G.JAYACHANDRAN J.
and
SHAMIM AHMED J.**

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