



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-03-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

TCA No. 218 of 2013

Shri Mohamed Meeran Shahul Hameed

..Appellant(s)

Vs

Assistant Commissioner of Income Tax,
Business Circle -XV,
Chennai.

..Respondent(s)

PRAYER : Appeal against the order of Income Tax Appellate Tribunal, “A”
Bench, Chennai, passed in I.T.A.No.1451/Mds/2012, dated 19.02.2013.

For Appellant(s): Ms.Vandana Vyas
for Mr.R.Sivaraman

For Respondent(s): Dr.S.Sathiya Narayanan,
Senior Standing Counsel.

JUDGMENT

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

On 16.02.2026, this Court passed the following order :

“According to Ms.Jyotsna Sivakumar, learned counsel for the appellant, Form-II has been issued on 01.01.2026. The Form requires payment of the amount quantified therein within a period of fifteen



days from date of receipt thereof and learned counsel states that she has not obtained instructions on whether the assessee has complied.

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2. There has been no progress in this matter despite it having been adjourned four times at the instance of the assessee, and despite it being of the year 2013. Hence appellant will remit cost of Rs.50,000/- (Rupees Fifty Thousand only) to High Court Legal Services Committee prior to the next date of hearing.”

2. Till-date, the condition of payment of costs of Rs.50,000/- has not been complied with by the appellant. Hence, this Tax Case Appeal stands dismissed.

(G.J.,J.) (S.S.A.,J.)
18-03-2026

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

DIXIT

To

1. Assistant Commissioner of Income Tax,
Business Circle - XV,
Chennai.

2. Income Tax Appellate Tribunal,
“A” Bench,
Chennai.



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**DR.G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.**

DIXIT

TCA No. 218 of 2013

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