



WEB COPY



T.C.A.Nos. 501 & 502 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2026

CORAM :

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

T.C.A.Nos.501 & 502 of 2013

Shri Ibrahim Rawthar
No.149,Jawaharlal Nehru Salai,
Arumbakkam,
Chennai -600 106.
PAN: AAAP14192B

.. Appellant
in both appeals

vs

The Income Tax Officer,
Media Ward III, Chennai.

.. Respondent
in both appeals

Prayer : Appeals filed under Section 260A of the Income-Tax Act against
the order of the Income Tax Appellate Tribunal, Chennai 'A' Bench dated
15.3.2013 in ITA Nos. 1923,1924/Mds/2012.

(in both)

For Appellant : Mr.A.S.Sriraman

For Respondents : Dr.S.Sathiyarayanan
Senior Standing Counsel



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COMMON JUDGMENT
(Delivered by Dr. ANITA SUMANTH, J.)

A memo has been filed seeking leave of the court for withdrawing vakalat since the assessee has passed away and the counsel on record is unable to ascertain the existence of legal heirs and obtain instructions.

2. Dr.S.Sathiyannarayanan, learned Senior Standing Counsel, appears for the Revenue also has no instructions in regard to whether there are any legal heirs carrying forward the assessment of the present appellant. In such circumstances, it is quite possible that the questions of law may have become academic in the present case.

3. In light of the factual position as aforesaid, we dismiss these tax case (appeals) returning the question of law unanswered. Let a copy of this order be served at the address of the appellant set out in the cause title. Liberty is given to the legal heirs to revive this matter should they so desire, within a period of three (3) months from date of receipt of this order or not at all. No costs.

[A.S.M, J.] [M.S.K, J.]
24.02.2026

Index:Yes/No
Neutral Citation:Yes/No
ssm



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WEB COPY To

- 1.The Income Tax Officer,
Media Ward III, Chennai.
- 2.The Income Tax Appellate Tribunal, Chennai 'A' Bench,
Chennai.



T.C.A.Nos. 501 & 502 of 2013

DR. ANITA SUMANTH,J.

and

MUMMINENI SUDHEER KUMAR,J.

ssm

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