2026:MHC:4638

Order QR

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19-11-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE S.KARTHIKEYAN

TCA Nos. 542 & 543 of 2016

CNR:{HCMA010957342016}

AND

CMP Nos. 10686 OF 2016, 6483 OF 2018 & 6484 OF 2018

Case QR

TCA No. 542 of 2016

M/s.Southern Sites India P Ltd
No. 195, 2nd Floor, Tulsi Chambers,
T.V.Samy Road(West),
R.S.Puram, Coimbatore,
Chennai 600 085

..Appellant(s)

Vs

Commissioner Of Income Tax -1
Coimbatore

..Respondent(s)

TCA No. 543 of 2016

Case QR

CNR:{HCMA010957422016}

M/s.Southern Sites India P Ltd
No. 195, 2nd Floor, Tulsi Chambers,
T.V.Samy Road(West), R.S.Puram, Coimbatore ,
Chennai 600 085

..Appellant(s)

Vs

Commissioner Of Income Tax -1
Coimbatore

..Respondent(s)

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Prayer in TCA No. 542 of 2016: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench dated 29.10.2015 in ITA No. 26/Mds/2015 for assessment year 2007 – 08.

Prayer in TCA No. 543 of 2016: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench dated 29.10.2015 in CO No. 20/Mds/2015 in ITA No. 26/Mds/2015 for assessment year 2007 – 08.

For Appellant(s): No appearance

For Respondent(s): Mr.V.Mahalingam,
Senior Standing Counsel

COMMON JUDGMENT

(Delivered by Dr.Anita Sumanth, J.)

These are two Tax Case (Appeals) filed by the assessee for AY 2007 – 08. On 04.11.2026, we had noticed that there was no appearance for the appellant, and had hence directed that the matters be listed under the caption 'for dismissal' on 11.11.2026.

2. On 11.11.2026, we recorded the submission of Ms.Vardhini, who was awaiting vakalatnama from the assessee, and had hence listed the matter on 19.11.2026. Since the appeals are of the year 2016 and in light of the aforesaid narration, we directed that the caption remain.

3. Today Ms.Vardhini submits she would not be entering appearance in

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the matter. The names of the erstwhile counsel continue in the cause list, despite which, there is no appearance either by them or the assessee. Hence these tax case (appeals) are dismissed for non-prosecution returning the questions of law unanswered. No costs. Connected miscellaneous petitions are closed.

(A.S.M, J.) (S.K, J.)
19-11-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes

ssm

To

1.The Commissioner Of Income Tax -1, Coimbatore.

2.The Income Tax Appellate Tribunal, Madras ‘C’ Bench, Chennai.

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DR.ANITA SUMANTH, J.
AND
S.KARTHIKEYAN, J.

ssm

TCA Nos. 542 & 543 of 2016

19-11-2026

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