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IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 04-02-2026**

CORAM

**THE HON'BLE DR.JUSTICE ANITA SUMANTH**

**AND**

**THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR**

**TCA No. 1014 of 2014**

Shri Satheesh Kumar

..Appellant(s)

Vs

The Assistant Commissioner

of Income Tax, Circle III, Trichy.

..Respondent(s)

**Prayer:** Appeal filed under Section 260A of Income Tax Act, 1961 against ITA.No.166/Mds/2014 dated 04.09.2014 on the file of the Income Tax Appellate Tribunal, Madras 'C' Bench, for the assessment year 2009-10.

For Appellant(s): Mr.I.Saravana Kumar  
for M/s.Mcgan Law Firm

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

**JUDGMENT**

**(Judgment of the Court was delivered by Dr.Anita Sumanth J.)**

Nothing survives in this matter as it is settled under the Vivad se Vishwas Scheme.



2.Mr.V.Mahalingam, learned Senior Standing Counsel circulates proceedings dated 25.02.2025 to this effect which are part of the record.

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3.This Tax Case (Appeal) is hence closed as settled returning the substantial questions of law unanswered. No costs.

**(A.S.M.,J.) (M.S.K.,J.)**  
**04-02-2026**

vs

Index: Yes/No

Speaking order

Neutral Citation: Yes

To

1. The Assistant Commissioner  
of Income Tax, Circle III, Trichy.
2. The Income Tax Appellate Tribunal, Madras 'C' Bench,  
Chennai.



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**DR.ANITA SUMANTH J.**  
**AND**  
**MUMMINENI SUDHEER KUMAR J.**

VS

**TCA No. 1014 of 2014**

**04-02-2026**