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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

TCA Nos. 258 and 729 of 2014

G.Usha Gurram Reddy

No. 13 Habibullah Rd, T.Nagar, Ch 17, Now At No.

26 Anderson St, Nungambakkam, Chennai 34

..Appellant in both
T.C.(A)S

Vs

Assistant Commissioner Of

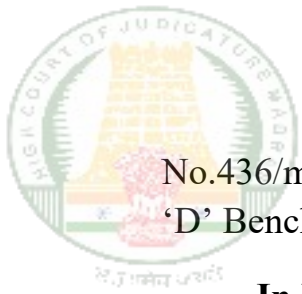
Income Tax Circle Ii, No. 112 Uttamar Gandhi St,

Chennai 34

..Respondent in both
T.C.(A)s.

Prayer in T.C.(A) No.258 of 2014: APPEALS filed under Section 260 A of the Income Tax Act, 1961 against order dated 03.02.2013 made in M.P.No.215/mds/2013 in ITA No.436/mds/2009 on the file of the Income Tax Appellate Tribunal, Chennai 'D' Bench for assessment year 2005-06.

Prayer in T.C.(A) No.729 of 2014: APPEALS filed under Section 260 A of the Income Tax Act, 1961 against order dated 20.09.2013 made in ITA



No.436/mds/2009 on the file of the Income Tax Appellate Tribunal, Chennai
'D' Bench for assessment year 2005-06.

In both T.C.(A)s

For Appellant : Mr.A.Suresh

For Respondent : Mr.T.Ravikumar

Senior Standing Counsel

COMMON JUDGMENT

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

Both learned counsel for the appellant/assessee and learned Senior Standing Counsel for the respondent/revenue state that the demands in both Tax Case (Appeals) have been settled under the Direct Tax Vivad Se Vishwas Scheme, 2020 and the proceedings of the Assistant Commissioner of Income Tax dated 17.08.2022 for assessment year 2005-06 is placed before us, recording which, these Tax Case (Appeals) are closed returning the substantial questions of law unanswered. No costs.

(A.S.M.,J.) (M.S.K.,J.)

29-01-2026

Index: Yes/No

Speaking order

Neutral Citation: Yes

SL



TCA Nos. 258 and 729 of 2



To

Assistant Commissioner Of

Income Tax Circle Ii, No. 112 Uttamar Gandhi St, Chennai 34



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TCA Nos. 258 and 729 of 2



DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

SL

TCA No. 258 of 2014

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