



WEB COPY

TCA No. 404 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

**TCA No. 404 of 2014
AND TCA NO. 405 OF 2014**

Shri T.V.Magaadevan
5, First Cross St, Parisuthm Ngr,
Thanjavur 613 001

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

Vs

The Deputy Commissioner Of
Income Tax, Central Circle Ii (4) Chennai.

Respondent in both T.C.(A)s

For Appellant(s): Sole Appellant -deceased

For Respondent(s): Mr.D.Prabhu Mukunth Arunkumar
Senior Standing Counsel

Common Prayer: Appeals filed under Section 260A of IT Act, 1961 against order of the Income Tax Appellate Tribunal Chennai Bench 'B' dated 28.09.2012 in ITA.Nos.367 & 368/MDS/2011 for AY 2004-05 & 2005-06.



Common Judgment

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

Since Mr.K.Ravi, learned counsel who had initially instituted the Tax Case (Appeals) had reported no instructions, private notice was directed to be served on the appellant.

2. Mr.D.Prabhu Mukunth Arunkumar, learned Senior Standing Counsel for the respondent reports today that the private notice sent to the appellant has been returned with the endorsement 'deceased'.

3. In light of the aforesaid, these Tax Case (Appeals) relating to assessment years 2004-05 and 2005-06 are closed returning the substantial questions of law unanswered. No costs.

4. Let a copy of this order be served upon the address of the appellant as set out in the cause title to enable the legal heirs, if any, and if they are so inclined, to pursue the matter further.

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

09-01-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes

SL



To

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1. The Deputy Commissioner Of
Income Tax, Central Circle Ii (4) Chennai.
2. The Income Tax Appellate Tribunal Chennai
Bench 'B', Chennai.



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DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

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