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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. 453 of 2014

Sri Balaji Educational &
Charitable Public Trust
Jai Durga Complex,
3rd Floor, 60, 1st Avenue, Ashok Nagar,
Chennai 600 083.

..Appellant(s)

Vs

The Commissioner of Income Tax,
Central III,
Income Tax Department,
Old No.108, Mahatma Gandhi Road,
Nungambakkam Chennai – 600 034.

..Respondent(s)

Prayer: Appeal filed under Section 260A of Income Tax Act, 1961 against
ITA.No.1644/Mds/2013 dated 27.11.2013 on the file of the Income Tax
Appellate Tribunal, Chennai 'C' Bench.

For Appellant(s): Mr.A.S.Sriraman for Mr.S.Sridhar

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



JUDGMENT

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

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Nothing survives in this appeal as the appellant has obtained relief in an alternative stream of litigation in *Commissioner of Income Tax, Central III, No.108, Mahatma Gandhi Road, Chennai v. M/s.Sri Balaji Educational & Charitable Public Trust, 3rd Floor, Jai Durga Complex, New No.60, First Avenue, Ashok Nagar, Chennai 600 083* (TCA.No.99 of 2016 dated 01.07.2025) and hence does not wish to pursue the same.

2.Recording this, this Tax Case (Appeal) is closed 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 Commissioner Of Income Tax
Central III, Income Tax Department,
Old No. 108, Mahatma Gandhi Road,
Nungambakkam Chennai – 600 034.
2. The Income Tax Appellate Tribunal,
Chennai ‘C’ Bench, Chennai.



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TCA No. 453 of 2



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

VS

TCA No. 453 of 2014

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