



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-07-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WMP Nos. 25560 & 25565 of 2026
in W.P.Nos.23235 & 3701 of 2023**

Ms NIHA INTERNATIONAL PVT LTD
Rep By Its Director S.Rajendran
11, 1st Street, North Gopalapuram,
Chennai-600 086.

..Petitioner(s)

Vs

The Deputy Commissioner of Income Tax
Central Circle 2(2), 1st Floor,
Investigation Building,
No.46, Mahatma Gandhi Road,
Chennai-600 034.

..Respondent(s)

PRAYER in W.M.P.No.25560 of 2026: To extend the time granted in the common order dated 02.02.2026 in WP.No. 23235 of 2023 by a further period of 2 weeks to enable the Petitioner to deposit the sum of Rs.25,00,000/- and to file the composite reply.

PRAYER in W.M.P.No.25565 of 2026: To extend the time granted in the common order dated 02.02.2026 in WP.No. 3701 of 2023 by a further period of 2 weeks to enable the Petitioner to deposit the sum of Rs.25,00,000/- and to file the composite reply.

For Petitioner(s):

Mr.R. Swarnavel



SENTHILKUMAR RAMAMOORTHY, J.

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For Respondent(s):

Mr.A.N.R.Jayaprathap, Jr. SC

ORDER

By order dated 02.02.2026, the petitioner was directed to deposit a sum of Rs.25,00,000/- each in relation to two separate assessment orders as a condition within *thirty days* from the date of receipt of a copy of the order. The petitioner has applied for an extension of time for compliance. Subject to the sum of Rs.25,00,000/- being deposited in respect of each order within *two weeks* from the date of receipt of a copy of this order, extension is granted, by allowing these miscellaneous petitions.

01-07-2026

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To

The Deputy Commissioner of Income Tax
Central Circle 2(2), 1st Floor,
Investigation Building,
No.46, Mahatma Gandhi Road,
Chennai-600 034.

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