



WEB COPY



CMP No.27910 of 2025 in TCA SR No.163655 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.01.2026

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

C.M.P.No.27910 of 2025
in TCA SR No.163655 of 2025

The Principal Commissioner Of
Income Tax-3
121 MG Salai, Nungambakkam,
Chennai – 600 034.

Applicant

Vs

Seoyon E-HWA Summit Automotive
India Pvt Ltd
A-8, SIPCOT Industrial Park,
Irungatukottai,
Sriperumbudur Taluk,
Kanchipuram – 602 204.

Respondent

For Applicant: Mr.S.Sathyanarayanan

For Respondent: Mr.R.Sandeep Bagmar



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ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

Heard on the application for condonation of delay in filing the appeal.

2. Taking into consideration the short delay of 42 days, we are inclined to condone the delay, though the same has been opposed by learned counsel for the respondent.

3. Application for condonation of delay is allowed.

List the appeal for admission.

(MANINDRA MOHAN SHRIVASTAVA,CJ) (G.ARUL MURUGAN,J)
19.01.2026

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