



WEB COPY



W.A.No.1481 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2026

CORAM

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,  
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

W.A.No.1481 of 2026

&

C.M.P.No.13608 of 2026

Assistant Commissioner of Income Tax  
Non-Corporate, Circle 3(1)  
Chennai-600 034  
and another

Appellant(s)

Vs

Harigovind  
S/o.Anandkumar Rengaswamy,  
19, New No.45, Venues Colony,  
2nd Street, Alwarpet,  
Chennai -600 018.

Respondent(s)

For Appellant(s): Mr.AR.L.Sundaresan  
Addl. Solicitor General of India  
Assisted by  
Mr. A.P.Srinivas  
Senior Standing Counsel and  
Mr.A.N.R.Jayapathap  
Junior Standing Counsel



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ORDER

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

Heard learned Additional Solicitor General of India for appellants.

2. Issue notice to respondent, returnable on 15.07.2026, on payment of process fee within a week.

3. List on 15.07.2026 along with W.A.No.260 of 2026.

4. In the meantime, the effect and operation of the impugned order dated 28.10.2025 passed in W.P.No.23019 of 2023 shall remain stayed. However, it is clarified that both the parties shall maintain status-quo in so far as the assessment proceedings are concerned.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)  
02.06.2026

kpl