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T.C.A.No.75 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.06.2026

CORAM

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.75 of 2026

The Principal Commissioner of
Income Tax-1
Chennai-34.

Appellant(s)

Vs

CPT Elecy Systems Employees Coop.
T and C Society
No.30, S M Dass Avenue
Iyappa Nagar
Kancheepuram 631 501.

Respondent(s)

For Appellant(s): Mr. T.Ravi Kumar
Senior Standing Counsel



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ORDER

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

This tax case appeal is admitted on the following substantial
question of law:

*"Whether the order of the Tribunal was correct in
view of the amendment to the provisions/clarification
made in Section 147A by Finance Act, 2026 which is
effective from 1st April, 2021?"*

2. Issue notice to respondent, on payment of process fee
within one, returnable in four weeks.

3. Let this appeal be tagged along with T.C.A.No.26 of 2026.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
12.06.2026

kpl