



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-06-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

**WP Nos. 19059 & 19071 of 2026
and W.M.P.Nos.20302, 20303, 20307, 20320, 20322 & 20323 of 2026**

Lycee francais,
Represented by Authorized Signatory
12, Victor Simonel Street,
Pondicherry 605 001
PAN.AAFFL5926M

..Petitioner(s) in both
WP's

Vs

1. The Assessment Unit,
Income Tax Department,
National e-Assessment Centre, Delhi
E-Ramp, Jawaharlal Nehru stadium
Delhi-110 003.
2. The Principal Commissioner Of Income Tax 3
Chennai, Income Tax Department
No.121, Nungambakkam High Road,
Chennai-600 034.
3. The Income Tax Officer
Ward 3,Pondicherry Income Tax Department,
DP Thottam, Muthailpet,
Puducherry 605 003

..Respondent(s) in both
WP's

For Petitioner(s): Mr.A S Sriraman
in both WP's

For Respondent(s): Dr.C.P.Priya, SPC
in both WP's



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WP Nos. 19059 & 19071 of 2



SENTHILKUMAR RAMAMOORTHY, J.

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COMMON ORDER

Orders of assessment in respect of assessment years 2017-18 and 2024-25 are assailed in these writ petitions primarily on the ground that the petitioner is a school owned and operated by the state of France.

2. Dr.C.P.Priya, learned Senior Panel Counsel, accepts notice for the respondents and seeks time to file a counter.

3. Considering that the petitioner has raised a fundamental question with regard to the petitioner's obligations under the Income Tax Act, 1961, there shall be an interim stay of recovery or coercive measures or penalty proceedings, pursuant to orders impugned herein until the next date of hearing.

4. List the matter on 06.07.2026.

08-06-2026

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