



WEB COPY

TCA No. 606 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

TCA No. 606 of 2014

Commissioner Of Income Tax
Chennai

..Appellant(s)

Vs

M/s Sra Systems Ltd
100 Valluvarkottam High Road, Nungambakkam,
Chennai 34

..Respondent(s)

Prayer: Against the order, dated 21.02.2014, passed in ITA.No.1547/Mds/2012,
by the Income Tax Appellate Tribunal, Madras, C-Bench.

For Appellant(s):	M/s.Dr.S.Sathyanarayanan, Senior Standing Counsel
For Respondent(s):	M/s.R.Sivaraman

JUDGMENT

(Judgment of the Court was delivered by Dr.G.Jayachandran J.)

1. This Tax Case Appeal is filed by the Revenue Department, being aggrieved by the order, dated 21.02.2014, passed in ITA.No.1547/Mds/2012, by the Income Tax Appellate Tribunal, Madras, C-Bench.
2. This Court had admitted this Appeal, being satisfied with the substantial



questions of law raised in this Appeal to be discussed.

3. When the matter is taken up for consideration today, it is reported that the Company had been subjected to liquidation in CP.No.20 of 2024 and a provisional Liquidator had been appointed by the NCLT, Chennai. In view of the said fact, any claim by the Statutory Authority against the Company in liquidation is to be placed before the Liquidator for adjudication. Hence, this Appeal stands disposed of, with a liberty to the Appellant to make their claim before the Liquidator for appropriate adjudication. There is no order as to costs.

(G.J.,J.) (S.S.A.,J.)
21-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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**DR.G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.**

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