

WEB COPY



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.07.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.119 of 2025

The Income Tax Officer
Corporate Ward 3(3) Chennai
121 MG Salai,
Nungambakkam,
Chennai - 600034

Appellant(s)

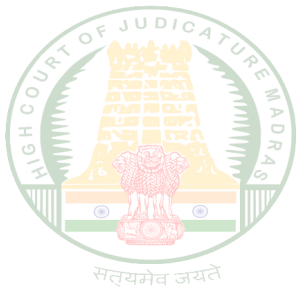
Vs

Toppen Merill Technology Services India Pvt Ltd
Phase III, Fortius Tower,
5th Floor,
Olympia Technology Park,
Guindy Industrial Estate,
Guindy,
Chennai 600 032.

Respondent(s)

For Appellant(s):

Mr.S Sathyanarayanan



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ORDER

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

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

"Whether the power conferred on the Competent Authority under Section 10A sub-Section (3) of the Income Tax Act, allowing further extension beyond a period of six months from the end of financial year could be exercised generally, irrespective of whether in the given case, such extension is justified on facts and whether on such count, the master circular issued by the Reserve Bank of India is in excess of authority conferred under the law?"

Notice to the respondent.

(MANINDRA MOHAN SHRIVASTAVA, C.J.) (SUNDER MOHAN, J.)
22.07.2025

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