

WEB COPY



TCA No.122 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.07.2025

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUNDER MOHAN

TCA No.122 of 2025

R K Swamy Limited
No.19, Wheat Crofts Road,
Nungambakkam,
Chennai – 600 034.

Appellant(s)

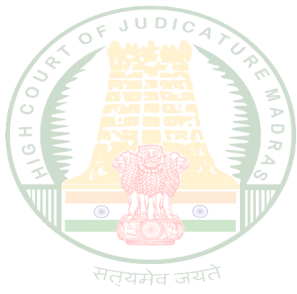
Vs

The Deputy Commissioner of Income Tax
Non-Corporate Circle - 10(1),
Chennai.

Respondent(s)

For Appellant(s):

Mr.A.S.Sriraman
for M/s.S.Sriniranjani



TCA No.122 of 2025

ORDER

WEB COPY (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 Income Tax Appellate Tribunal and Commissioner (Appeals) were justified in adjudicating upon the issue on merits from the appeal arising from the order passed under Section 143(3) of the Income-tax Act, 1961, having held that issue under consideration emanating only from the order of intimation under Section 143(1) of the Act?

Notice to respondent.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (SUNDER MOHAN,J)
22.07.2025

sasi

To:

The Deputy Commissioner of Income Tax
Non-Corporate Circle - 10(1),
Chennai.