



TCA No.32 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17.03.2026

CORAM

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.32 of 2026

The Principal Commissioner of
Income Tax-1
Chennai-600 034

Appellant(s)

Vs

A & A International Trading Private Limited
No.6-5/140 Kaviarasu Kannadasan Nagar,
Kodungaiyur, Chennai 600 118.

Respondent(s)

For Appellant(s): Mr.T.Ravi Kumar

ORDER

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

Heard learned counsel for the appellant.

2. Appeal is admitted on the following substantial question of



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"Whether in the facts and circumstances of the case, the ITAT was correct in allowing the appeal of the assessee without even considering or going into the facts of the case, since no documentary evidence was produced before the Assessing Officer as well as the Commissioner of Income Tax (Appeals) for verification explaining the cash credits as per Section 68 of the Income Tax Act, 1961?

3. Issue notice to the respondent returnable in four weeks on payment of process fee within a week.

List on 15.04.2026.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
17.03.2026

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