



TCA No.296 of 2023 etc.

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.08.2025

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUNDER MOHAN

TCA Nos.296 of 2023, 14 to 16 of 2020, 248 of 2021
and CMP No.6957 of 2021

TCA No.296 of 2023

Commissioner of Income Tax
Chennai.

Appellant(s)

Vs

Lalitha Jewellery Mart Pvt Ltd
123, Usman Road, T.Nagar,
Chennai - 600 017.

Respondent(s)

TCA Nos.14 to 16 of 2020

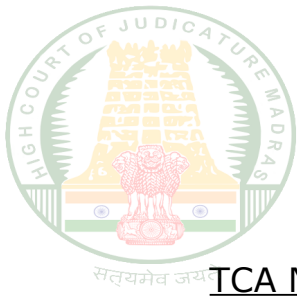
The Principal Commissioner of Income Tax
Central 1, No.108, Nungambakkam High Road,
Chennai - 600034.

Appellant(s)

Vs

Lalitha Jewellery Mart P Ltd
No.123, Usman Road,
T.Nagar, Chennai - 600017.

Respondent(s)



TCA No.296 of 2023 etc.

TCA No.248 of 2021

The Principal Commissioner of Income Tax
Central I, No.108, Nungambakka, High Road,
Chennai - 600 034.

Appellant(s)

Vs

M.Kiran Kumar
123, Usman Road, T.Nagar,
Chennai - 600 017.

Respondent(s)

For Appellant(s):

Mr.Karthick Ranganathan
Senior Standing Counsel

For Respondent(s):

Mr.N.Murali Kumaran, Senior Counsel
For M/s.Mc Gan Law Firm
Assisted by Mr.K.Mahendran

COMMON ORDER

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

Since learned Senior Counsel for the respondent/assessee submits that the questions of law as framed in this case no longer remain *res integra* and stand concluded by an order of this court dated 11.8.2017 passed in TCA Nos.435 and 436 of 2013 on similar facts and circumstances, as between the assessee and the revenue



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in relation to previous years, learned counsel for the Revenue prays
for short time.

List these appeals on 11.8.2025 for considering final disposal
on similar terms as ordered earlier.

(MANINDRA MOHAN SHRIVASTAVA,CJ) (SUNDER MOHAN,J)
05.08.2025

sasi