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T.C.A.No.78 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.06.2026

CORAM

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,  
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.78 of 2026

The Principal Commissioner of  
Income Tax-1  
Chennai-34.

Appellant(s)

Vs

M/s. ADP India Private Limited  
Thamarai Tech Park, 6<sup>th</sup> Floor  
SP Plot No.16 to 20 & 20A  
Thiru-vi0Ka Industrial Estate  
Inner Ring Road  
Guindy Industrial Estate SO  
Guindy, Chennai 600 032.

Respondent(s)

For Appellant(s): Mr. T.Ravi Kumar  
Senior Standing Counsel



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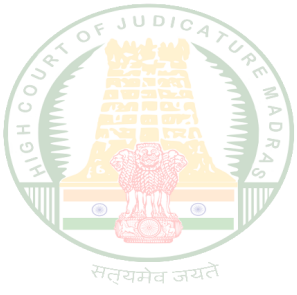
ORDER

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

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

- (i) *Whether the Income Tax Appellate Tribunal was right in quashing the order passed u/s.263 by holding that the 5<sup>th</sup> proviso to Section 32(1) of the Act is not applicable to the present case?*
- (ii) *Whether the Income Tax Appellate Tribunal failed to note that the consideration paid by the assessee for acquiring the shareholding of the subsidiary in the earlier years is not relevant for the issue of depreciation on the assets taken under amalgamation and for the purpose of 5<sup>th</sup> proviso to Section 32(1) of the Act?*

2. Notice to respondent, on payment of process fee within one week, returnable in four weeks.



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3. List the matter, along with T.C.A.No.320 of 2022, on  
13.07.2026.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)  
12.06.2026

kpl