

WEB COPY



TCA No.35 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2026

CORAM

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.35 of 2026

Principal Commissioner of Income Tax
Madurai.

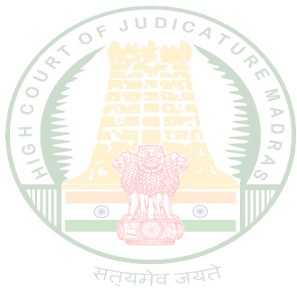
Appellant(s)

Vs

Phillips Foods India Pvt. Ltd.,
C-75/76, SIPCOT Industrial Complex,
Tuticorin Central Stand S.O.,
Tuticorin 628 002.

Respondent(s)

For Appellant(s): Mr.V.Mahalingam
Senior Standing Counsel



TCA No.35 of 2026

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 on the facts and circumstances of the case the Income Tax Appellate Tribunal was right in upholding the decision of the Commissioner of Income Tax (Appeals) that justified in adjudicating based on the additional grounds and evidences filed by the assessee in the form of Advance Pricing Agreement (APA) dated 25.8.2023 when the same document did not exist while passing the order under Section 92CA(3) dated 1.11.2019 and no remand report was called for in accordance with Sub-Rule 3 of Rule 46A of the Income Tax Rules?"

2. Notice to the respondent, returnable on 30.06.2026, on payment of process fee within a week.

List on 30.06.2026.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
29.04.2026

bbr

Page 2 of 2