C.M.P.23372/2023 in T.C.A.SR.110164/2023 - party names not stated in this source

C.M.P.23372/2023 in T.C.A.SR.110164/2023

No neutral citation stated in supplied order | 2023-10-20

Cause title accepted with the jurisdictional Assessing Officer included as first respondent.

High Court of Judicature at Madras | 2-judge bench (Division Bench) | R. Mahadevan | Mohammed Shaffiq

Assessment years: Not specified in order text

01 FACTS OF THE CASE

CMP 23372/2023 in TCA SR 110164/2023 sought acceptance of a cause title adding the original authority as first respondent, alongside the second respondent whose order was under challenge. The source does not name the appellant or respondents.

Source: PDF p.1, paragraph 1

02 DISCUSSION BY THE HON'BLE COURT

After hearing A. S. Sriraman for the petitioner/appellant, the Court read the supporting affidavit. It stated that the first respondent was the jurisdictional Assessing Officer and therefore needed to be included in the proceedings.

Source: PDF p.1, paragraphs 2–3

03 JUDICIAL DECISION

Considering the affidavit reasons and counsel's submissions, the Court ordered the petition as prayed for on 20 October 2023.

Source: PDF p.1, paragraph 4

04 OUTCOME / IN WHOSE FAVOUR

The requested cause title was accepted. No assessment issue, jurisdictional challenge on merits, or outcome of the substantive tax appeal was determined.

Source: PDF p.1, paragraphs 1–4

05 EXPERT COMMENTS

AKHB Expert Comments — editorial analysis, distinct from the Court's findings.

The relief concerns participation: The order permits inclusion of the original assessing authority alongside the respondent whose order is appealed. It does not replace the latter respondent or alter the order actually under challenge; the prayer expressly retains both. (PDF p.1, paragraph 1)

Party status is not a merits ruling: The affidavit's identification of the officer as jurisdictional AO explains the requested joinder. Acceptance of that cause title does not uphold the assessment, resolve a disputed statutory jurisdiction issue, or determine tax liability. (PDF p.1, paragraphs 3–4)

Trace the ancillary docket accurately: CMP 23372/2023 belongs to TCA SR 110164/2023. Because no litigant names or assessment year appear, the docket is the reliable identifier. A separate appeal record is needed for the substantive dispute and the precise amended party names. (PDF pp.1–2)

Source: PDF p.1, paragraph 1

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 2-page original reviewed; source bytes verified.

Full original and all five panels re-reviewed on 21 October 2026.

Open cited source rendition

Complete original source and all five note panels checked; original docket identities preserved.

STATUTORY SCOPE

Current law and subsequent treatment not independently verified.

LATER TREATMENT

Source checked 2026-10-21. Subsequent proceedings and current judicial treatment have not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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