C.M.P.13966/2024 in T.C.A.122/2024 - party names not stated in this source

C.M.P.13966/2024 in T.C.A.122/2024

No neutral citation stated in supplied order | 2024-07-11

Certified-copy production dispensed with for the present in the tax appeal.

High Court of Judicature at Madras | 2-judge bench (Division Bench) | Acting Chief Justice (R.M.D., as signed) | Mohammed Shaffiq

Assessment years: Not specified in order text

01 FACTS OF THE CASE

CMP 13966/2024 in TCA 122/2024 sought dispensation from producing the certified copy of the Tribunal order dated 22 December 2023 in IT(TP)A 23/Chny/2020. The body also refers to TCA SR 67128/2024. Party names are absent from the supplied order.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

The Court was satisfied with the reasons stated in the accompanying affidavit. Those reasons are not reproduced, and no transfer-pricing issue or question of law is discussed.

Source: PDF p.1

03 JUDICIAL DECISION

Production of the certified copy was dispensed with “for the present”. The miscellaneous petition was ordered accordingly.

Source: PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The appellant obtained a temporary procedural dispensation on 11 July 2024. The order does not decide the appeal, affirm or reverse the Tribunal, or permanently waive the document requirement.

Source: PDF p.1

05 EXPERT COMMENTS

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

The qualification controls the relief: The words "for the present" prevent this order from being treated as an unconditional permanent exemption. It permits the appeal process to proceed at that stage without the certified copy, while leaving any later document direction to the court record. (PDF p.1)

Identify the correct document: The dispensation concerns the Tribunal order dated 22 December 2023 in IT(TP)A 23/Chny/2020, not every annexure or an unspecified assessment order. TCA 122/2024 and the body's SR 67128/2024 reference should travel together when tracing this ancillary order. (PDF p.1)

An affidavit-based procedural decision: The Court accepted affidavit reasons without setting them out. It supplies neither a general exemption test nor a merits ruling on transfer pricing. The docket title is used because the original does not state the litigants' names. (PDF p.1)

Source: PDF p.1

SOURCE & VERIFICATION

Original High Court judgment PDF — AKHB source repository

Complete 1-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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