Sherisha Technologies Private Ltd. - WP No.18729 of 2024 (respondents not identified in supplied orders)

WMP No.20547 of 2024 in WP No.18729 of 2024; connected WMP No.20548 of 2024

Orders dated 5 August 2024 in WP No.18729 of 2024 and connected WMPs | 2024-08-05

Ancillary dispensation and connected time-limited stay in a post-merger reassessment challenge.

Income-tax Act, 1961: sections 147 and 148

Madras High Court | Single Judge Bench | Krishnan Ramasamy

Assessment years: 2019-2020 in main order p.2; p.1 prints 2019-2010

01 FACTS OF THE CASE

The connected writ challenged the 30 March 2023 notice and 31 March 2024 reassessment order. Counsel said the petitioner was renamed Sherisha Technologies Private Ltd. following an NCLT-approved merger on 21 July 2022, intimated to the officer on 22 November 2022. Counsel alleged that proceedings nevertheless used the transferor's old PAN and ignored the reply and documents. The main order gives conflicting assessment-year text on pages 1 and 2.

Source: Main PDF pp.1-2

02 DISCUSSION BY THE HON'BLE COURT

After considering the circumstances and the petitioner's submissions, the Court found a prima facie case for interim relief. Standing counsel took notice for the respondents. The order does not finally determine the merger's tax consequences, the validity of the notice or whether natural justice was violated; those matters appear as the petitioner's contentions.

Source: Main PDF pp.2-3, paras 2-3

03 JUDICIAL DECISION

In WP18729/2024 with WMP20548/2024, the Court granted an interim stay till 16 August 2024 and posted the matter on that date. Separately, WMP20547/2024 in the same writ was disposed of with the direction: Dispensed with for the present. The ancillary slip does not identify the requirement dispensed with.

Source: Main PDF p.3, paras 4-5; ancillary PDF p.1

04 OUTCOME / IN WHOSE FAVOUR

The petitioner obtained temporary protection under the connected main order, while the supplied ancillary order provided only a present dispensation. Neither order quashed the reassessment or finally allowed the writ. The 5 August order states a stay till 16 August 2024; the separately reviewed 19 August extension is identified under later treatment.

Source: Main PDF p.3; ancillary PDF p.1

05 EXPERT COMMENTS

AKHB Expert Comments - editorial analysis, distinct from the Court findings.

Separate the two procedural effects: The original WMP20547 slip cannot itself establish a stay. That relief is in WP18729 with WMP20548. Preserve both docket references when relying on the orders; the dispensation's subject is not stated and should not be described as exemption from filing a particular document. (Main PDF pp.3-4; ancillary PDF p.1)

A prima facie merger challenge remains undecided: The merger, change of name, notification to the officer and use of the old PAN were counsel's submissions. They explain the request for protection but are not a final ruling that every post-merger assessment in an old name is void. Any merits argument requires the actual scheme, communication and assessment record. (Main PDF pp.1-3)

Use the express duration: The stay was granted till 16 August 2024, with listing on the same date. A separate 19 August order extends the interim order till 20 September 2024. Neither order establishes continuing protection today. (Main PDF p.3, paras 4-5)

Reconcile the source before formal reliance: Page 1 prints AY2019-2010 while page 2 states AY2019-2020. Check the challenged notice and assessment order for the operative year. The available orders also omit respondents' identities, so a particular assessing office cannot safely be supplied from inference. (Main PDF pp.1-2)

Source: Main PDF pp.3-4; ancillary PDF p.1

SOURCE & VERIFICATION

Original ancillary order - WMP No.20547 of 2024

One-page ancillary order and same-date four-page main interim order reviewed together. The main order identifies the petitioner in its narrative; neither source supplies the respondents' names or offices.

All six physical source pages, including the later one-page extension, read and visually inspected on 21 October 2026.

Open cited source rendition

Main order p.1 prints AY 2019-2010; p.2 states AY 2019-2020. The discrepancy is preserved without silently correcting the source. The main order records counsel's merger narrative; no final finding of invalid reassessment or corporate succession is inferred.

STATUTORY SCOPE

The note reports the provisions discussed in these orders; current law has not been independently verified.

LATER TREATMENT

Source checked 2026-10-21. The official 19 August 2024 order in the same WP and WMP extended the interim order till 20 September 2024 and listed it with WP19104/2024. No later continuation or final outcome 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.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.