Empee Distilleries Limited v. The Assistant Commissioner of Income Tax, Company Range II / Corporate Circle 2(1), Chennai

C.M.P. No. 26110 of 2025 in T.C.A. SR No. 134300 of 2025 (in ITAT ITA No. 2335/Chny/2017)

C.M.P. No. 26110 of 2025 in T.C.A. SR No. 134300 of 2025 (Mad HC, decided 29.10.2025) | 2025-10-29

TCA SR 134300/2025: document-production dispensation allowed; appeal to be listed for admission.

No Income-tax Act section is expressly identified in this short order.

High Court of Judicature at Madras | 2-judge bench (Division Bench) | Chief Justice Manindra Mohan Shrivastava | Justice G. Arul Murugan

Assessment years: Not specified in supplied order

Scope of this order

Limited procedural relief to the applicant. The appeal was not admitted or decided on its merits by this order.

01 FACTS OF THE CASE

Empee Distilleries applied to dispense with production of the original impugned order dated 30 August 2022 in ITA 2335/Chny/2017 in TCA SR 134300/2025. The supplied order does not state an assessment year, tax amount or substantive tax controversy.

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02 DISCUSSION BY THE HON'BLE COURT

After hearing counsel, the Court accepted the reasons stated in the supporting affidavit. Those reasons are not reproduced in this short order.

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03 JUDICIAL DECISION

The application to dispense with production of the original impugned order dated 30 August 2022 in ITA 2335/Chny/2017 was allowed. The appeal was directed to be listed for admission.

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04 OUTCOME / IN WHOSE FAVOUR

Limited procedural relief to the applicant. The appeal was not admitted or decided on its merits by this order.

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05 EXPERT COMMENTS

Document dispensation is the operative relief — The Court relaxed production of the identified document in TCA SR 134300/2025. This does not establish that the underlying order is invalid or that the substantive appeal should succeed.

Admission remains a separate stage — The direction is to list the appeal for admission. Describing the appeal as admitted would go beyond the operative words; no stay or merits relief is stated.

Do not supply the affidavit's missing reasons — The reasons were accepted but not reproduced. The order cannot support a specific explanation for the missing document or a general exemption from filing requirements.

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SOURCE & VERIFICATION

High Court of Judicature at Madras official judgment PDF - AKHB Repository (20251029_HCMA012530092025.pdf)

2-page official High Court of Judicature at Madras judgment PDF (20251029_HCMA012530092025.pdf, 45,423 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 2 physical source pages read and visually inspected. SHA-256: cd06bc426d243ab4d0538acd628435217d49692b7104e35430be91ba96883d2c.

STATUTORY SCOPE

This short procedural order does not identify or analyse an Income-tax Act provision. No unprinted statutory basis is treated as a decided issue.

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has 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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