Sri Balaji Charitable and Educational Trust v. The Deputy Commissioner of Income Tax, Central Circle 2(1), Chennai & Anr.

C.M.P. No. 26030 of 2025 in W.A. SR No. 163271 of 2025 (arising from W.P. No. 25826 of 2021)

C.M.P. No. 26030 of 2025 in W.A. SR No. 163271 of 2025 (Mad HC, decided 29.10.2025) | 2025-10-29

WA SR 163271/2025: 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

Sri Balaji Charitable and Educational Trust applied to dispense with production of the certified copy of the order dated 28 June 2023 in WP 25826/2021 in WA SR 163271/2025. The supplied order does not state an assessment year, tax amount or substantive tax controversy.

Source: PDF p. 2

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.

Source: PDF p. 2

03 JUDICIAL DECISION

The application to dispense with production of the certified copy of the order dated 28 June 2023 in WP 25826/2021 was allowed. The appeal was directed to be listed for admission.

Source: PDF p. 2

04 OUTCOME / IN WHOSE FAVOUR

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

Source: PDF p. 2

05 EXPERT COMMENTS

Document dispensation is the operative relief — The Court relaxed production of the identified document in WA SR 163271/2025. 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.

Source: PDF p. 2

SOURCE & VERIFICATION

High Court of Judicature at Madras official judgment PDF - AKHB Repository (20251029_HCMA012529632025.pdf)

2-page official High Court of Judicature at Madras judgment PDF (20251029_HCMA012529632025.pdf, 45,718 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: 9345d38d86aac7826c2b328a18d992ab52b5b388695f9577102adbc708d4241a.

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.

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.