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

CMP No. 25725 of 2025 in TCA SR No. 145139 of 2025

CMP No. 25725 of 2025 in TCA SR No. 145139 of 2025 (Mad HC, decided 11.11.2025) | 2025-11-11

TCA SR 145139/2025: 958-day delay condoned on the recorded correction-application chronology; admission still pending.

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

The 958-day delay was condoned; the underlying appeal's admission and merits remained to be considered.

01 FACTS OF THE CASE

Empee Distilleries sought condonation of 958 days in filing TCA SR 145139/2025. The application seeking correction of the main order had been decided on 16 June 2025, after which the appeal was filed.

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02 DISCUSSION BY THE HON'BLE COURT

The Court treated the timing of the decision on the correction application as sufficient cause. Respondent's counsel did not oppose condonation. The source does not identify the underlying assessment year or the statutory provision governing the correction request.

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03 JUDICIAL DECISION

The application for condonation of delay was allowed. The appeal was directed to be listed for admission.

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04 OUTCOME / IN WHOSE FAVOUR

The 958-day delay was condoned; the underlying appeal's admission and merits remained to be considered.

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05 EXPERT COMMENTS

Sufficient cause was linked to a specific event — The Court relied on the correction application being decided on 16 June 2025 and the appeal being filed thereafter. The result is not a blanket rule that any pending correction application suspends limitation.

Non-opposition supported, but did not replace, the finding — The Court first identified sufficient cause and also recorded that Revenue did not oppose. The note should retain both features rather than present consent as automatic condonation.

Keep this appeal separately identifiable — TCA SR 145139/2025 is the docket in this source. Similar language and the same delay in another Empee order do not merge the two appeals or establish that their underlying assessment years were identical.

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SOURCE & VERIFICATION

High Court of Judicature at Madras official judgment PDF - AKHB Repository (20251111_HCMA012278122025.pdf)

3-page official High Court of Judicature at Madras judgment PDF (20251111_HCMA012278122025.pdf, 45,638 bytes).

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

Open cited source rendition

All 3 physical source pages read and visually inspected. SHA-256: fefab090c30505ae386aeaa9e14033db7b0c546adf61df45d0b75bdf966e7502.

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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