



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-07-2026

CORAM

THE HON'BLE MR JUSTICE P.VELMURUGAN

AND

THE HON'BLE MRS.JUSTICE K.GOVINDARAJAN THILAKAVADI

**C.M.P.No.15994 of 2025 in
O.S.A.No.114 of 2024**

R.Lakshmipathy
Partner, Dinamalar, No.39, Whites Road,
Chennai-600 014

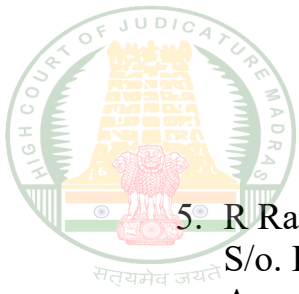
..Petitioner

Vs

1. R Sathyamurthy
Partner-Dinamalar, No.G-9, Parsn Paradise,
109, G.N Chetty Road, T.Nagar,
Chennai-600 017.

R.krishnamurthy (Deceased)
2. K. Rajalakshmi
W/o. Late R. Krishnamurthy, No.T 7/1 and 2,
Cavery Salai, Kalakshetra Colony,
Besant Nagar, Chennai -600 090.
3. K. Ramasubbu
S/o. Late R. Krishnamurthy, No.T 7/1 and 2,
Cavery Salai, Kalakshetra Colony,
Besant Nagar, Chennai - 090.
4. K. Venkataraman
S/o. Late R. Krishnamurthy, 5th Main Road,
Agathuyar Nagar, Navarkulam,
Pondicherry 605 008.

R. Venkitapathy (Died),
R. Raghavan (Died),
R. Subbulakshmi (Died)



5. R Ramasubbu
S/o. R Raghavan, 1st Floor, Mercury
Apartments, 42-A, Pantheon Road, Egmore
Chennai-600 008
6. R. Gopalji
S/o. R. Raghavan, 1st Floor, Mercury
Apartments, 42-A, Pantheon Road, Egmore,
Chennai - 008.
7. V. Jayashree
W/o. S. Vaithyanathan, 5/10, Peratchi Amman
Koil St, Vanarpettai, Palayamkottai,
Tirunelveli 003.
8. Krishnammal Alias Geethu
W/o. K Nagarajan, No.56,
Venkatanarayan Road, "Hill CREST" 1A,
First Floor, T.Nagar, Chennai – 600 017.
9. V. Janani
W/o. Venkata Sivasamy, 7/4 Soundarajan Sreet,
1st Floor (Back Side), T.Nagar,
Chennai – 600 017.
10. The Commissioner of Income Tax
Office of the Commissioner of Income Tax,
Bibikulam, Madurai

..Respondents

Prayer : This Civil Miscellaneous Petition is filed to implead the Commissioner of Income Tax, Bibikulam, Madurai, as 10th respondent in the above appeal.

For Petitioner:

Mr. M.Vijayamehanath

For Respondents:

Mr. P.S. Raman, Senior Advocate
for Mr. P.Giridharan, for R1



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ORDER

(Order of the Court was made by P.Velmurugan J.)

The appellant has filed the present Civil Miscellaneous Petition seeking to implead the Commissioner of Income Tax as 10th respondent in the above appeal.

2 The main appeal in O.S.A.No.114 of 2024 has been filed under Section 37 of the Arbitration and Conciliation Act, 1996 (in short “the Act”), against the order dated 10.08.2023 passed in O.P.No.391 of 2017 under Section 34 of the Arbitration and Conciliation Act, 1996.

3 The scope and object of Section 34 of the Act is very narrow and limited, which restricts this Court only to testify whether the order passed under Section 34 of the Act suffers illegality or any patent error. Further, while dealing with the appeal under Section 37 of the Act, the Court can evaluate whether the lower court operating under Section 34 exceeded its jurisdiction or failed to exercise it.

4 Therefore the person/firm, who are not party to the arbitration proceedings, are neither necessary nor proper party to the appeal, especially, when the appeal is filed under Section 37 of the Act, against the order passed



under Section 34 of the Act.

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5 In the present case, the petitioner seeks impleadment of the Commissioner of Income Tax as 10th respondent in the main appeal and admittedly the Commissioner of Income Tax is not a party to the arbitration proceedings and hence it is neither necessary nor proper party to this appeal. Hence we are not inclined to entertain this miscellaneous petition.

6 Accordingly, this Civil Miscellaneous Petition stands dismissed.

(P.V.,J.) (K.G.T.,J.)
22-07-2026
(1/2)

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O.S.A.No.114 of 2



**P.VELMURUGAN, J.
AND
K.GOVINDARAJAN THILAKAVADI, J.**

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