



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 31.08.2021

CORAM

THE HONOURABLE MR.JUSTICE S.M.SUBRAMANIAM

W.P.No.19755 of 2012

Commissioner of Income Tax III,
121, Mahathma Gandhi Road,
Nungambakkam, Chennai.

...Petitioner

Vs.

1. Income Tax Settlement Commission,
640, Anna Salai,
Nanadanam, Chennai.

2. ORCHID PHARMA LIMITED,
Represented by its Managing Director,
Mr.Manish Dhanuka,
"Orchid Towers"
No.313, Valluvarkottam High Road,
Nungambakkam, Chennai - 600 034.
(Cause title amended vide order dated 03.08.2021
made in WMP.15927/2021 IN WP.19755/2012)

...Respondents

PRAYER : Writ Petition filed Under Article 226 of the Constitution of India, to issue a writ of Certiorari, to call for the records in the order of 1st respondent in Settlement Application No.TN/CN/3/2010-11/4/IT dated 28.03.2012 and quash the same.

For Petitioner : M/s.Hema muralikrishnan
Senior Standing counsel
[For Income Tax]

For Respondents : R1 - Settlement Commission
R2 - R.Sivaraman

O R D E R

The writ petition is filed by the Commissioner of the Income Tax, challenging the order passed by the Settlement Commission dated 28.3.2012.



2. In view of the fact that the writ petition filed by the assessee, challenging the very same order passed by the Settlement Commission in W.P.No.12109 of 2012 is dismissed, no further consideration is required as the findings arrived would be applicable to the case filed by the Commissioner of the Income Tax also.

3. Accordingly, the present writ petition in W.P.No.19755 of 2012 also stands dismissed. No costs.

Sd/-
Deputy Registrar (CS)

//True Copy//

Sub Assistant Registrar

Nst/Kak

To

1.Income Tax Settlement Commission,
640, Anna Salai,
Nandanam, Chennai.

2.The Commissioner of Income Tax III,
121, Mahathma Gandhi Road,
Nungambakkam, Chennai.

+1cc to Hema Muralikrishnan, Advocate Sr No.43879

W.P.No.19755 of 2012

JP (CO)
PR (13/09/2021)