



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT
(Civil Appellate Jurisdiction)

Tuesday, the Fifteenth day of June Two Thousand and Twenty One

PRESENT

The Hon'ble Mr.Justice T.S.SIVAGNANAM
and
The Hon'ble Mrs.Justice S.ANANTHI

CMP(MD) Nos.2702, 2710 and 2733 of 2021
IN
WA(MD) Nos.593, 596 and 600 of 2021

1 THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1,
TRICHY, NO.44, WILLIAMS ROAD,
CANTONMENT, TIRUCHIRAPALLI - 620 001.

2 THE DEPUTY COMMISSIONER OF INCOME TAX,
CENTRAL CIRCLE - 2, NEW DELHI.

3 THE PRINCIPAL COMMISSIONER OF INCOME TAX 1-TRICHY,
NO.44, WILLIAMS ROAD, CANTONMENT,
TIRUCHIRAPALLI - 620 001.

... PETITIONERS/APPELLANTS
IN CMP(MD)Nos.2702 & 2710/2021
IN WA (MD)Nos.593 & 596/2021

1 THE ASSISTANT COMMISSIONER OF INCOME TAX CIRCLE 1,
TRICHY, NO.44, WILLIAMS ROAD,
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2 THE PRINCIPAL COMMISSIONER OF INCOME TAX 1-TRICHY,
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TIRUCHIRAPALLI - 620 001.

... PETITIONERS/APPELLANTS
IN CMP(MD)No.2733/2021
IN WA (MD)No.600/2021

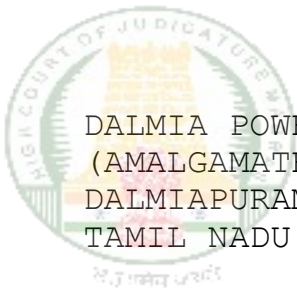
Vs

M/S.DALMIA CEMENT (BHARAT) LIMITED,
REPRESENTED BY ITS DEPUTY EXECUTIVE DIRECTOR
(FINANCE) AND AUTHORIZED SIGNATORY
R.GURURAJAN

... RESPONDENT/RESPONDENT
IN CMP(MD)No.2702/2021
IN WA (MD)No.593/2021

M/S.DALMIA BHARAT LIMITED,
(FORMERLY KNOWN AS DALMIA BHARAT ENTERPRISES LIMITED.,)
DALMIAPURAM, TIRUCHIRAPALLI,
TAMIL NADU - 621 651.

... RESPONDENT/RESPONDENT
IN CMP(MD)No.2710/2021
IN WA (MD)No.596/2021



DALMIA POWER LIMITED,
(AMALGAMATED COMPANY OF DCB POWER VENTURES LIMITED),
DALMIAPURAM, THIRUCHIRAPALLI,
TAMIL NADU - 621 651.

... RESPONDENT/RESPONDENT
IN CMP (MD) No.2733/2021
IN WA (MD) No.600/2021

Prayer in CMP (MD) No.2702/2021 :

Petition filed praying that in the circumstances stated therein and in the affidavit filed therewith the High Court may be pleased to grant an order of Interim Stay of the operation of the order dated 30.10.2019 in W.P.(MD).No.19202 of 2018, pending disposal of the Main Writ Appeal.

Prayer in WA (MD) No.593/2021 :

Writ Appeal filed under Clause 15 of Letters Patent, pleased to allow this Writ Appeal and set aside the order passed this Hon'ble Court in W.P.(MD).No.19202 of 2018 dated 30.10.2019 and dismiss the petition.

Prayer in WP (MD) No.19202/2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records on the file of the First Respondent and quash the impugned order in PAN:AADCA9414C/ACIT/TRY/2011-12 dated 26.07.2018 along with notice in PAN:AADCA9414C dated 31/03/2018 issued under section 148 of the Income Tax Act for the assessment year 2011-12.

Prayer in CMP (MD) No.2710/2021 :

To grant an order of Interim Stay of the operation of the order dated 30.10.2019 in W.P.(MD).No.19825 of 2018, pending disposal of the main Writ Appeal.

Prayer in WA (MD) No.596/2021 :

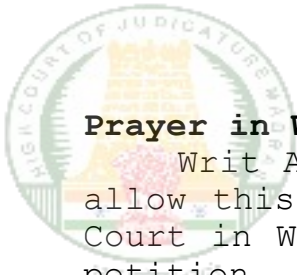
Writ Appeal filed under Clause 15 of Letters Patent, pleased to allow this Writ Appeal and set aside the order passed this Hon'ble Court in W.P.(MD).No.19825 of 2018 dated 30.10.2019 and dismiss the petition.

Prayer in WP (MD) No.19825/2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records on the file of the First Respondent and quash the impugned notice in PAN:AAJCS7366K dated 31/03/2018 issued under section 148 of the Income Tax Act for the Assessment year 2011-12, along with the impugned order in PAN: AAJCS7366K / ACIT / TRY 2011-12 dated 30/07/2018.

Prayer in CMP (MD) No.2733/2021 :

To grant an order of Interim Stay of the operation of the order dated 30.10.2019 in W.P.(MD).No.19826 of 2018, pending disposal of the main Writ Appeal.



Prayer in WA(MD)No.600/2021 :

Writ Appeal filed under Clause 15 of Letters Patent, pleaded to allow this Writ Appeal and set aside the order passed this Hon'ble Court in W.P.(MD).No.19826 of 2018 dated 30.10.2019 and dismiss the petition.

Prayer in WP(MD)No.19826/2018 :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari to call for the records on the file of the First Respondent and quash the impugned notice in PAN: AAJCS7367J dated 31.03.2018 in notice number ITBA/AST/148/2017-18/1009600073(1) issued under section 148 of the Income Tax Act for the Assessment Year 2011-12 along with the impugned order in PAN : AAJCS7367J/AAJCS2658E/ACIT/TRY/2011-12 dated 31.07.2018.

ORDER : These petitions coming up for orders on this day, upon perusing the petitions and the affidavits filed in support thereof and upon hearing the arguments of Mr.N.DILIP KUMAR, Advocate for the petitioner in all the petitions and of Mr.N.V.NARAYANAN, Advocate for the Respondent in all the petitions, the Court made the following order:-

[Common Order of the Court was made by T.S.SIVAGNANAM, J.]

Heard Mr.N.Dilip Kumar, learned Counsel appearing for the petitioners and Mr.N.V.Narayanan, learned Counsel appearing for the respondent assessee.

2.The prayer for stay, if granted, would amount to allowing the Writ Appeals themselves at this stage. Therefore, interim prayers for grant of interim stay cannot be granted and the Writ Appeals have to be heard finally.

3.With the above observations, the stay petitions are closed.

sd/-

15/06/2021

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Sub-Assistant Registrar (C.S.)
Madurai Bench of Madras High Court,
Madurai - 625 023.

ORDER IN

CMP(MD) Nos.2702, 2710 & 2733/2021 IN

WA(MD) Nos.593, 596 and 600 of 2021

Date :15/06/2021