



WEB COPY



W.P.Nos.7644 & 7645 of 2020, 7214 & 7219 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.11.2022

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THE HONOURABLE **DR. JUSTICE ANITA SUMANTH**

W.P.Nos.7644 & 7645 of 2020, 7214 & 7219 of 2021 &
WMP.Nos.7721, 7722, 7713 & 7714 of 2021, 8998 & 8999 of 2020
23562 & 23560 of 2022

M/s.Iljin Automotive Private Limited,
Represented by its Managing Director,
Mr.Dong Ho Lee, Age 61 Years,
B-1 & B-2, SIPCOT Industrial Park,
Irungattukottai, Sriperambadur,
Kanchipuram, Tamil Nadu-602105

...Petitioner in WP.Nos.7644 & 7645 of 2020

M/s.Ford India Private Limited,
represented by its Director,
Mr.G.Karthik Swaminath, Aged 47 years,
S.P.Koil Post, Maraimalai Nagar,
Chengalpattu, Tamil Nadu,
India-603204

...Petitioner in WP.Nos.7214 & 7219 of 2021

Vs.

1.The Dispute Resolution Panel-2,
'A' Wing, 4th Floor,
Kendriya Sadan,
Koramangala, Bengaluru-560034

...R1 in WP.Nos.7644 & 7645 of 2020

2.The Assistant Commissioner of Income Tax,
Company Circle-II (3),
Chennai-600034

...R2 in WP.Nos.7644 & 7645 of 2020



W.P.Nos.7644 & 7645 of 2020, 7214 & 7219 of 2021

3.The Dispute Resolution Panel-2

Kendriya Sadan, 4th Floor,
Koramangala, Bangalore,
Karnataka-560034

...R1 in WP.No.7214 of 2021

4.The Commissioner of Income-Tax,

The Dispute Resolution Panel-2,
Kendriya Sadan, 4th Floor,
Koramangala, Bangalore,
Karnataka-560034

...R1 in WP.No.7219 of 2021

5.The Deputy Commissioner of Income Tax,

Large Taxpayer Unit,
No.121, Nungambakkam High Road,
Nungambakkam, Chennai-34

...R2 in WP.Nos.7644 & 7645 of 2021

Prayer in WP.Nos.7644 & 7645 of 2020: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records in F.Nos.05/Setaside/DRP-2/BANG/2019-20 & 04/Setaside/DRP-2/BANG/2019-20 dated 18.03.2020 for the assessment years 2007-08 and 2008-09 on the file of the 1st respondent and quash the same.

Prayer in WP.Nos.7214 & 7219 of 2021: Writ Petitions filed under Article 226 of the Constitution of India, to issue a Writ of certiorari calling for the records in DIN & Document Nos.ITBA/DRP/F/17/2020-21/1031441369(1) & ITBA/DRP/F/17/2020-21/1031441222 (1) dated 12.03.2021 for the assessment year 2011-12 & 2006-07 on the file of the 1st respondent and quash the same.

In all WPs

For Petitioner : Mr.Sandeep Bagmar

For Respondents : Mrs.Hema Muralikrishnan,
Senior Standing Counsel

ORDER

Both learned counsel agree that the issue that arise in these writ petitions is covered by decisions of this Court in the case of *Roca Bathroom Products Private Ltd. Vs. The Dispute Resolution Panel-2 and Others*,



W.P.Nos.7644 & 7645 of 2020, 7214 & 7219 of 2021

WP.No.919, 922, 1068 & 1070 of 2020 dated 23.12.2020 confirmed by the Division Bench in the case of *The Commissioner of Income Tax and Another Vs. Roca Bathroom Products Private Limited*, W.A.No.1517 of 2021 and batch dated 09.06.2022.

2. Mrs.Hema Muralikrishnan, learned Senior Standing Counsel appearing for the respondents submits that the Department intends to challenge the decision in writ appeal before the Hon'ble Supreme Court.

3. In light of the aforesaid, impugned orders dated 18.03.2020 & 12.03.2021 are set aside and mandamus as sought for is issued to the Assessing Authority to compute the refund and pay over the same to the petitioners within a period of eight weeks from date of receipt of a copy of this order.

4. These writ petitions are allowed. No costs. Connected miscellaneous petitions are closed.

07.11.2022

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Index : Yes/No

Speaking Order/Non speaking Order



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To



W.P.Nos.7644 & 7645 of 2020, 7214 & 7219 of 2021

DR.ANITA SUMANTH,J.

Ska

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Kendriya Sadan,
Koramangala, Bengaluru-560034
- 2.The Assistant Commissioner of Income Tax,
Company Circle-II (3),
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Kendriya Sadan,4th Floor,
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- 4.The Commissioner of Income-Tax,
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