IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.08.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

TC.No.1148 of 2007 and
TCA.Nos.154, 155, 162, 163, 179, 183, 173 & 174 of 2019 and
MP.Nos.2 & 3 of 2007

TC.No.1148 of 2007

M/s.Sical Logistics Ltd,
Formerly known as M/s.South India
Corporation (Agencies) Ltd.,
"South India House"
#73, Armenian St., Chennai-600 001. .. Appellant

vs

The Commissioner of Income Tax,
Chennai. .. Respondent

Prayer in TC.No.1148 of 2007: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of Income Tax Appellate Tribunal, Chennai Bench 'B' in ITA.No.1192/Mds/2004 dated 10.04.2007.

AND

TCA.Nos.154, 155, 162, 163, 179, 183, 173 & 174 of 2019

The Commissioner of Income Tax,
Chennai. .. Appellant in
TCA.Nos.154, 155, 162, 163, 179,
183, 173 & 174 of 2019

vs

M/s.Sical Logistics Ltd,
South India House,
73, Armenian Street,
Chennai-600 001.
PAN: AAACS3789B .. Respondent in

TCA.Nos.154, 155, 162, 163, 179,
183, 173 & 174 of 2019

Common Prayer in TCA.Nos.154, 155, 162, 163, 179, 183, 173 & 174 of 2019: Appeals filed under Section 260-A of the Income Tax Act, 1961 against the orders of Income Tax Appellate Tribunal, Madras "D" Bench, Chennai dated 14.12.2016 passed in ITA.No.1077/Mds/2015, ITA.No.1079/Mds/2015, ITA.No.1575/Mds/2015, ITA.No.1078/Mds/2015 ITA.No.1075/Mds/2015, ITA.No.1574/Mds/2015, ITA.No.1076/Mds/2015 and ITA.No.1074/Mds/2015 respectively.

Case Nos.	*For Appellants*	*For Respondents*
TC.No.1148 of 2007	Mr.A.S.Sriraman for Mr.Sridhar	Mr.Karthik Ranganathan Senior Standing Counsel
TCA.Nos.154, 155, 162, 163, 179, 183, 173 & 174 of 2019	Mr.Karthik Ranganathan Senior Standing Counsel	Mr.A.S.Sriraman for Mr.Sridhar

COMMON JUDGMENT

(Delivered by ANITA SUMANTH.,J)

Both Mr.Sriram, learned counsel appearing for appellant in TC No. 1148 of 2007 and Mr.Karthik Ranganathan, learned Senior Standing Counsel, appearing for respondents would accede to the position that the issue in these matters has no relevance insofar as the assessee was part of Corporate Insolvency Resolution Process (CIRP) before the National Company Law Tribunal (NCLT) and that a Resolution Plan has been formulated under order of NCLT dated 08.12.2022.

2. These appeals are thus closed leaving the substantial questions of law open for determination in an other appropriate matter. No costs. Connected miscellaneous petitions are also closed.

[A.S.M., J] [G.A.M., J]
09.08.2024

Index:Yes/No
Neutral Citation:Yes
ssm

To

The Commissioner of Income Tax,
Chennai.

DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

ssm

TC.No.1148 of 2007 and
TCA.Nos.154, 155, 162, 163, 179,
183, 173 & 174 of 2019

09.08.2024