IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

T.C.A.No.984 of 2013

The Commissioner of Income Tax,
Chennai

.. Appellant

vs

M/s. Sical Logistics Limited,
73, Armenian Street,
Chennai – 600 001.

.. Respondent

Prayer : Appeal filed under Section 260A of the Income-Tax Act,1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai dated 18.10.2020 passed in ITA No.1627/Mds/2009.

For Appellant	:	Mr.D.Prabhu Mukunth Arunkumar Senior Standing Counsel
For Respondent	:	Mr.R.Venkata Narayanan for M/s. Subbaraya Aiyar Padmanabhan

JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

Heard Mr.Prabhu for the appellant and Mr. Venkata Narayanan, for the respondent.

2. A copy of order dated 08.12.2022 in the case of Sicol Logistics Limited in IA/(IBC)/366(CHE)/2022 in IBA/73/2020 along with IA(IBC)/102(CHE)/2022 in IBA73/2020 is placed before us, as per which, the Company has been revived by the successful Resolution Applicant / Promoters. Para 28 of that order reads as follows:-

> *"28. Subject to the observations made in this Order, the Resolution plan in question is hereby APPROVED by this Adjudicating Authority. The Resolution Plan shall form part of this Order. The Resolution Plan is binding on the Corporate Debtor and other stakeholders involved so that the revival of the Debtor Company shall come into force with immediate effect. The Moratorium imposed under Section 14 shall cease to have effect from the date of this Order."*

3. The present appeal relates to assessment year 2002 – 03 and Mr.Prabhu has not placed on record any information indicating a claim having been made before the NCLT encompassing the demand in the present tax case appeal.

4. In such circumstances, it would suffice to refer to the judgment in *Ghanshyam Mishra and Sons Private Limited v Edelweiss Asset Reconstruction Company Limited*[1], the ratio of which would be applicable in full to the present case.

5. If no claims have been made by the appellant, as per the dictum in the aforesaid case, the matter stands concluded at this stage.

---

[1] (2021) 9 SCC 657

6. This tax case (appeal) is closed returning the substantial questions of law unanswered. No costs.

[A.S.M, J.]   [M.S.K, J.]
04.12.2025

Index:Yes/No
Neutral Citation:Yes/No
ssm

To

The Income Tax Appellate Tribunal, Madras 'C' Bench,
Chennai

DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

ssm

T.C.A.No.984 of 2013

04.12.2025