



W.A.No.6 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 16.06.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.A.No.6 of 2021
and C.M.P.No.77 of 2021

TTG Industries Limited,
rep. by its Director V.Ravi Srinivasan,
(New No.34), College Road,
Nungambakkam,
Chennai-600 006.

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.. Appellant

vs

1.The Principal Commissioner of Income Tax-3,
Wanaparthi Block,
Room No.701, VII Floor New Block,
121, MG. Road, Chennai-600 034.

2.The Income Tax Settlement Commission,
Satguru Complex,
640, Anna Salai, Nandanam,
Chennai-600 035.

.. Respondents

Prayer: Appeal filed under Clause 15 of the Letters Patent against the order dated 19.05.2020 passed by the learned Single Judge in W.P.No.17347 of 2008.



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For Appellant : Mr.Raghav Rajeev Menon
for Mr.R.Sivaraman

For Respondents : Mr.V.Mahalingam

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

This appeal impugns the order and judgment dated 19th May, 2020 passed by a learned Single Judge in a writ petition that was filed by the revenue challenging the order passed by the Income Tax Settlement Commission (ITSC) on 24th March, 2008.

2. The law on the challenge to the orders passed by the ITSC by the department has been dealt with in a recent judgment of this Court in ***M/s.Sri Krishna Tiles and Potteries (Madras) Private Limited v. Commissioner of Wealth Tax and another*** in W.A.Nos.1841 and 1842 of 2021, delivered on 10th June, 2025 (yet to be reported). The law as laid down by the said judgment would squarely cover the case at hand as well. Admittedly, there is no allegation of fraud or malice or bias made against



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the Members of the ITSC.

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3. In the circumstances, the appeal is allowed. The order dated 19th May, 2020 passed by the learned Single Judge is quashed and set aside.

4. Shri Raghav Rajeev Menon is pressing for costs. Though we feel he is justified in pressing for costs, in view of the fervent plea of Shri Mahalingam, we are not imposing costs, but we make it clear that all these challenges to the orders passed by the ITSC are certainly an invitation to be saddled with costs.

Consequently, interim application stands closed.

(K.R.SHRIRAM, CJ.)

(SUNDER MOHAN, J.)

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Index : Yes/No
NC : Yes/No
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THE HON'BLE CHIEF JUSTICE
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