



W.A.Nos.1391, 1394 and 1395 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

WEB COPY

DATED: 16.06.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

W.A.Nos.1391, 1394 and 1395 of 2022
and C.M.P.Nos.8754, 8970 and 8972 of 2022

The Madras Pharmaceuticals,
No.18, Dr. Nair Road,
T.Nagar, Chennai-600 017
Present Address
15, Gopalakrishna Road,
T.Nagar, Chennai-600 017.

.. Appellant
in W.A.No.1391/2022

Accent Pharma,
No.18, Dr. Nair Road,
T.Nagar, Chennai-600 017
Present Address
15, Gopalakrishna Road,
T.Nagar, Chennai-600 017.

.. Appellant
in W.A.No.1394/2022

Maral Labs,
No.18, Dr. Nair Road,
T.Nagar, Chennai-600 017
Present Address
15, Gopalakrishna Road,
T.Nagar, Chennai-600 017.

.. Appellant
in W.A.No.1395/2022



W.A.Nos.1391, 1394 and 1395 of 2022

VS

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1.The Commissioner of Income Tax, Central-I,
108, Nungambakkam High Road,
Chennai-600 034.

2.Income Tax Settlement Commission,
Additional Bench,
640, Anna Salai, Nandanam,
Chennai-600 035.

.. Respondents
in all appeals

Prayer: Appeals filed under Clause 15 of the Letters Patent against the common order dated 27.05.2021 passed by the learned Single Judge in W.P.Nos.24179, 24278 and 24147 of 2013.

For Appellant : Mr.J.Balachander
in all appeals and Ms.K.Kavitha

For Respondents : Mr.A.P.Srinivas
in all appeals Sr. Standing Counsel

COMMON JUDGMENT
(Delivered by the Hon'ble Chief Justice)

The appeals impugn the common order and judgment dated 27th May, 2021 passed by a learned Single Judge in the writ petitions that were filed by the revenue challenging an order passed by the Income Tax



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Settlement Commission (ITSC) on 28th March, 2012.

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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 cases at hand as well. Admittedly, there is no allegation of fraud or malice or bias made against the Members of the ITSC.

3. In the circumstances, the appeals are allowed. The order dated 27th May, 2021 passed by the learned Single Judge is quashed and set aside.

4. Shri Balachander is pressing for costs. Though we feel he is justified in pressing for costs, in view of the fervent plea of Shri Srinivas, 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.



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Consequently, interim applications stand closed.

(K.R.SHRIRAM, C.J.)

(SUNDER MOHAN, J.)

16.06.2025

Index : Yes/No
NC : Yes/No
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To

- 1.The Commissioner of Income Tax, Central-I,
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Chennai-600 035.



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THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN,J.

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