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W.P.No.32458 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.09.2025

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THE HONOURABLE MR.JUSTICE MOHAMMED SHAFFIQ

W.P.No. 32458 of 2025

and

W.M.P.Nos. 36379 and 36383 of 2025

Indian Bank,
Rep. By the Executive Director,
Mr.Ashutosh Choudhury,
No.254-260, Avvai Shanmugam Salai,
Royapettah, Chennai – 600 014.

..Petitioner

Vs.

1.The Assistant Commissioner of Income Tax,
Corporate Circle 1(1),
Chennai – 600 034.

2.The Assistant Commissioner of Income Tax,
Circle 6(1), Kolkata Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata -700 069.

..Respondents

PRAYER: Writ Petition filed under Article 226 of the Constitution of India, praying to issue Writ of Certiorari, calling for records relating to the impugned order passed in ITA/1675/CHNY/2024 dated 04.09.2024, passed by the Income Tax Appellate Tribunal, “B” Bench, Chennai, to quash same.



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For Petitioner : Mr.Shiva Kumar.G

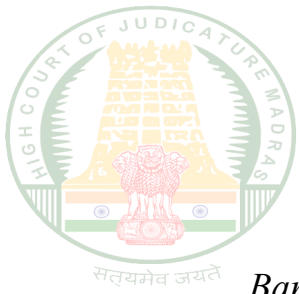
For Respondent : Mr.B.Ramana Kumar
Senior Standing Counsel assisted by
Mr.Avinash, Junior Standing Counsel for R1

ORDER

This writ petition is filed by the petitioner / Indian Bank, challenging the order of the Income Tax Appellate Tribunal in ITA/1675/CHNY/2024 dated 04.09.2024, on the premise that the impugned order has been passed without issuing notice to the Indian Bank.

2. It is submitted by the learned counsel for the petitioner that in exercise of powers conferred under Section 9 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970), the Central Government after consultation with the Reserve Bank of India, formulated a scheme which provided for amalgamation of Allahabad Bank into Indian Bank and the said scheme came into force on 1st day of April, 2020. The relevant portion of the said scheme is extracted hereunder:-

“In exercise of the powers conferred by Section 9 of the



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Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970), the Central Government after consultation with the Reserve Bank of India hereby makes the following Scheme, namely:-

1. Short title and commencement.-

(1) This Scheme may be called the Amalgamation of Allahabad Bank into Indian Bank Scheme, 2020.

(2) It shall come into force on the 1st day of April, 2020.”

3. It is the case of the petitioner / Indian Bank that pursuant to the above order of amalgamation, Allahabad Bank no longer exist i.e., from 01.04.2020. Any proceeding will have to be addressed to the transferee Bank namely, Indian Bank / petitioner. However, the Tribunal, on 04.09.2024, passed the impugned order in the name of Allahabad Bank, which is not in existence, on the date when the impugned order was passed. He would also submit that no notice was issued to Indian Bank before passing of impugned order thus, impugned proceedings of the Tribunal suffers from irregularity, which would go to the root of the matter vitiating the entire proceedings.

4. At the outset, Mr.B.Ramana Kumar, learned Senior Standing Counsel would submit that no notices were in fact issued to the Indian Bank.



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5. Once there is an order of amalgamation, any proceedings on the amalgamated entity Bank is non-est and void and the same is liable to be set aside. In view thereof, the impugned order dated 04.09.2024 is set aside. The Tribunal is directed to issue notice to the Indian Bank and thereafter, proceed to decide the appeals in accordance with law, after affording reasonable opportunity to the transferee Bank namely, Indian Bank.

6. With the above observations, this Writ Petition is disposed of. No costs. Consequently, connected miscellaneous petitions are closed.

02.09.2025

Speaking (or) Non Speaking Order
Neutral Citation: Yes/No
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To

1.The Assistant Commissioner of Income Tax,

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Corporate Circle 1(1),
Chennai – 600 034.

2.The Assistant Commissioner of Income Tax,
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Kolkata -700 069.

3.The Executive Director,
Indian Bank,
Mr.Ashutosh Choudhury,
No.254-260, Avvai Shanmugam Salai,
Royapettah, Chennai – 600 014.

MOHAMMED SHAFFIQ, J.

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