



WEB COPY

T.C.A.No.846 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23.01.2026

CORAM :

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

T.C.A.No.846 of 2013

Commissioner of Income Tax,
Chennai.

.. Appellant

VS

M/s. TICEL Bio Park Limited,
5, Taramani Road, Taramani,
Chennai – 600 113.

.. 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
dated 02.04.2013 in ITA No. 2123/Mds/2011 for assessment year 2008-
09.

For Appellant : Dr.S.Sathiya Narayanan
Senior Standing Counsel

For Respondent : Mr.R.Vijayaraghavan
for M/s.Subbaraya Aiyar Padmanabhan



T.C.A.No.846 of 2013

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

This tax case appeal relates to assessment year 2008 – 09.

2. Both Dr.S.Sathiya Narayanan, learned Senior Standing Counsel for the appellant and Mr.R.Vijayaraghavan, learned counsel for the respondent/assessee accede to the position that the issue arising in this matter is covered by assessee's own case in the case of *Commissioner of Income Tax, Chennai v. Ticel Bio Park Ltd.*¹, in favour of the assessee.

3. Hence, the substantial questions of law are answered in favour of the assessee and the appeal is dismissed. No costs.

[A.S.M, J.] [M.S.K, J.]
23.01.2026

Index:Yes/No
Neutral Citation:Yes
ssm

To

1.The Commissioner of Income Tax,
Chennai.

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

¹T.C.A.No.1035 of 2015 dt 25.08.2020
2/3



T.C.A.No.846 of 2013

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

ssm

T.C.A.No.846 of 2013

23.01.2026