IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 17.02.2026

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THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.Nos.46559, 46561, 46564, 46570, 46689 & 46801 of 2025
and
W.M.P.Nos.51936, 51937, 51938, 51939, 51943, 51945, 51948, 51950, 52097, 52101, 52243 & 52250 of 2025

M/s. Coromandel Cables Pvt. Ltd,
Represented by its Managing Director,
Mrs. Rani Gopinath,
A-7, 6th Cross Street, Indira Nagar,
Adyar, Chennai – 600 020. ... Petitioner in all W.Ps

Vs.

1. The Chief Commissioner of Income Tax,
121, M.G. Road, Nungambakkam,
Chennai – 600 034.

2. The Principal Commissioner of Income Tax,
Corporate Circle – 1,
O/o. Chief Commissioner of Income Tax,
121, M.G. Road, Nungambakkam,
Chennai – 600 034.

3. The Deputy Commissioner of Income Tax,
Company Circle 1(3), Aayakar Bhavan,
121, M.G. Road, Nungambakkam,
Chennai – 600 034. ... Respondents in all W.Ps

W.P.No.46559 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the ITAT, Chennai in its proceedings ITA No.1779/Mds/2013 dated 04.03.2016 for the AY 2006-2007 issued arbitrarily and quash the same as unconstitutional and unsustainable and direct the 3rd Respondent to allow the recomputation of income already offered from Capital Gains to Business Head and grant the deductions contemplated u/s. 80IB10 of the Act for the AY 2006-07.

W.P.No.46561 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the ITAT, Chennai in its proceedings ITA No.1780/Mds/2013 dated 04.03.2016 for the AY 2007-2008 issued arbitrarily and quash the same as unconstitutional and unsustainable and direct the 3rd Respondent to allow the recomputation of income already offered from Capital Gains to Business Head and grant the deductions contemplated u/s. 80IB10 of the Act for the AY 2007-08.

W.P.No.46564 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the ITAT, Chennai in its proceedings ITA No.1781/Mds/2013 dated 04.03.2016 for the AY 2008-2009 issued arbitrarily and quash the same as unconstitutional and unsustainable and direct the 3rd Respondent to allow the recomputation of income already offered from

Capital Gains to Business Head and grant the deductions contemplated u/s. 80IB10 of the Act for the AY 2008-09.

W.P.No.46570 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the ITAT, Chennai in its proceedings ITA No.1784/Mds/2013 dated 04.03.2016 for the AY 2011-2012 issued arbitrarily and quash the same as unconstitutional and unsustainable and direct the 3rd Respondent to allow the recomputation of income already offered from Capital Gains to Business Head and grant the deductions contemplated u/s. 80IB10 of the Act for the AY 2011-12.

W.P.No.46689 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the ITAT, Chennai in its proceedings ITA No.1783/Mds/2013 dated 04.03.2016 for the AY 2010-2011 issued arbitrarily and quash the same as unconstitutional and unsustainable and direct the 3rd Respondent to allow the recomputation of income already offered from Capital Gains to Business Head and grant the deductions contemplated u/s. 80IB10 of the Act for the AY 2010-11.

W.P.No.46801 of 2025: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorarified Mandamus, calling for the records of the ITAT, Chennai in its proceedings ITA No.1782/Mds/2013 dated 04.03.2016 for the AY 2009-2010 issued arbitrarily and quash the same as unconstitutional and unsustainable and direct the 3rd Respondent to allow the recomputation of income already offered from Capital Gains to Business Head and grant the deductions contemplated u/s. 80IB10 of the Act for the AY 2009-10.

For Petitioner in all W.Ps : Mr.M.Gopinath

For Respondents in all W.Ps : Mr.B.Ramanakumar
Senior Standing Counsel, and
Mr.Avinash Krishnan Ravi
Junior Standing Counsel

COMMON ORDER

Mr.B.Ramanakumar, learned Senior Standing Counsel, and Mr.Avinash Krishnan Ravi, learned Junior Standing Counsel, takes notice for the respondents.

2. Heard the learned counsel for the petitioner and the learned Junior Standing Counsel for the respondents.

3. The petitioner is before this Court against the impugned Orders dated 04.03.2016 passed by the Income Tax Appellate Tribunal for the Assessment Years 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011 and 2011-2012.

4. The impugned orders were already under challenge before the Division Bench of this Court in Tax Case Appeals under Section 260A of the Income Tax Act, 1961, as detailed below:-

S.No.	Writ Petition No.	Relevant A.Y.	Relevant ITA No.	Relevant TCA No.
1.	46559 / 2025	2006-2007	1779 / 2013	TCA No.294 / 2018 TCA No.401 / 2021
2.	46561 / 2025	2007-2008	1780 / 2013	TCA No.295 / 2018
3.	46564 / 2025	2008-2009	1781 / 2013	TCA No.296 / 2018
4.	46801 / 2025	2009-2010	1782 / 2013	TCA No.297 / 2018 TCA No.389 / 2021 TCA No.355 / 2021
5.	46689 / 2025	2010-2011	1783 / 2013	TCA No.298 / 2018
6.	46570 / 2025	2011-2012	1784 / 2013	TCA No.299 / 2018 TCA No.409 / 2021

5. Pursuant to the Order of this Court in T.C.A.No.294 of 2018 batch, the petitioner had also approached the First Bench of this Court by filing a writ petition in W.P.No.36477 of 2025 challenging the vires of Section 80 AC of the Income Tax Act, 1961. The Hon'ble First Bench, by its Order dated 26.09.2025, dismissed the said writ petition with the following observations:-

"7. Whether a particular provision is mandatory or directory is essentially a matter which does not require

challenge to the validity of the provision, but in appropriate cases, it may be appropriately interpreted, if so warranted. Subject to the aforesaid observation, this Court finds no merits in the petition. The petition stands dismissed. There will be no order as to costs."

6. Therefore, these Writ Petitions are liable to be dismissed not only on account of merger, but also on account of *res judicata*.

7. However, liberty is granted to the petitioner to work out the remedy in the manner known to law.

8. In view thereof, these Writ Petitions are dismissed. Consequently, the connected miscellaneous petitions are closed. No costs.

17.02.2026

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Neutral Citation : Yes / No

To

1. The Chief Commissioner of Income Tax,
   121, M.G. Road, Nungambakkam,
   Chennai – 600 034.

2. The Principal Commissioner of Income Tax,
Corporate Circle – 1,
O/o. Chief Commissioner of Income Tax,
121, M.G. Road, Nungambakkam,
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3. The Deputy Commissioner of Income Tax,
Company Circle 1(3), Aayakar Bhavan,
121, M.G. Road, Nungambakkam,
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C.SARAVANAN, J.

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W.P.Nos.46559, 46561, 46564, 46570,
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