



WEB COPY

C.M.P.No.22138 of 2018

TC No. 1455 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20-04-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

C.M.P.No.22138 of 2018

in T.C.A.No.1455 of 2008

and

T.C.A.No.1455 of 2008

Tata International Limited,
A Company incorporated under the
Companies Act, 1956, having its
Registered Office at 7th Floor, Trent House,
G-Block, Plot No.C-60, Beside Citi Bank,
Bandra Kurla Complex, Bandra-E,
Mumbai-400 051.

..Petitioner(s)

Vs

1. M/s.Bachi Shoes (India) Pvt. Ltd.,
No.47, Thiagarajapuram,
Vellore-632 001.
2. The Asst Commissioner of
Income Tax Department,
Central Revenue Building, 2nd Floor,
Behind Karpagam Super Market,
Officers Line, Vellore-632 001.

..Respondent(s)

Civil Miscellaneous Petition is filed under Order XXII Rule 10 of CPC, praying to substitute the petitioner herein in the place of M/s.Bachi Shoes (India) Pvt. Ltd., the appellant in the present appeal and further permit consequential amendments to be carried out in the present appeal and other



connected applications.

Tax Case (Appeal) filed under Section 260-A of the Income Tax Act, 1961, against the impugned order in ITA.No.643/Mds/2007 for Assessment Year 2003-04 “C” Bench, dated 11.04.2008.

For Petitioner(s): Mr.Harsha Vardan.R for M/s.Arun Karthik Mohan
Suhnith Parthasarathy

For Respondent(s): Mr.Prabhu Mukunth Arunkumar,
Senior Standing Counsel for Income Tax cases

ORDER

(Order of the Court was made by Dr.G.Jayachandran J.)

C.M.P.No.22138 of 2018 is filed to substitute the petitioner herein in the place of M/s.Bachi Shoes (India) Pvt. Ltd., the appellant in the present appeal and further permit consequential amendments to be carried out in the present appeal and other connected applications.

2. It is seen that M/s.Bachi Shoes (India) Pvt. Ltd.. had merged with the present Company, namely Tata International Limited, which had acquired the petitioner-Company.

3.Considering the facts narrated in the affidavit filed in support of the present petition and taking into account the present facts and circumstances of the case, this substitute petition is allowed.

4. It is submitted by the learned counsel for the petitioner that the issue



involved in this case, is squarely covered by the judgment of the Honourable Supreme Court in the case of Shital Fibres Ltd. Vs. Commissioner of Income Tax, in Civil Appeal No.14318 of 2015, dated 20.05.2025 and and hence, the same order may be passed in this case also. Hence, this petition is allowed.

5. Considering the submissions made on either side, orders are reserved in T.C.No.1455 of 2008.

(G.J.,J.) (S.S.A.,J.)
20-04-2026

cs

To

The Asst Commissioner of
Income Tax Department,
Central Revenue Building, 2nd Floor,
Behind Karpagam Super Market,
Officers Line,
Vellore-632 001.



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C.M.P.No.22138 of 2018

TC No. 1455 of 2



**DR.G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.**

CS

**CMP.22138/2018
in TC No. 1455 of 2008
& T.C.No.1455 of 2008**

20-04-2026