



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated: 02.06.2026

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CORAM

**THE HONOURABLE MR JUSTICE D.BHARATHA
CHAKRAVARTHY**

W.P(MD)Nos.12493 to 12501 of 2025

and

W.M.P(MD)Nos.5327, 5326, 5333 to 5335, 5337 to 5339 of 2026

W.P(MD)No.12493 of 2025

M/s. V V Mineral,
Represented by its Partner, S.Jegatheesan,
No.17 C, Keeraikaranthattu, Tisayanvilai,
Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

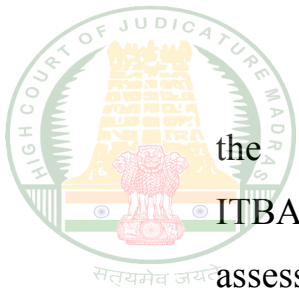
- Vs. -

1.The Deputy Commissioner of Income Tax,
Central Circle 2, Madurai,
Ground Floor, Income Tax Office - Madurai Me,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram, Madurai, Tamil Nadu-625002

2.The Assistant Commissioner of Income Tax,
Central Circle 2, Madurai,
Ground Floor, Income Tax Office - Madurai Me,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram, Madurai, Tamil Nadu-625002

... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare



the any assessment order of the 2nd respondent in ITBA/COM/F/17/2021-22/1033701184(1) dated 25.06.2021 for the assessment year 2012-13 passed U/s. 143(3) r.w.s 153 A of the Act, 1961 as arbitrary, illegal and unconstitutional and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

W.P(MD)No.12494 of 2025

M/s.V. V Mineral,

Represented by its Partner, S.Jegatheesan,

No.17 C, Keeraikaranthattu, Tisayanvilai,

Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

- Vs. -

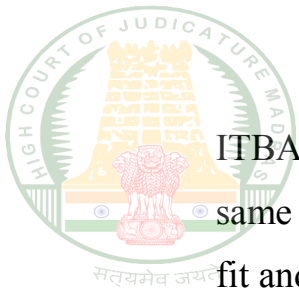
1.The Deputy Commissioner of Income Tax,
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2.The Assistant Commissioner of Income Tax,
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Kulamangalam Main Road,

Meenambalpuram, Madurai, Tamil Nadu-625002

... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare the any assessment order of the 1st respondent in



ITBA/COM/F/17/2024-25/1071738182(1) dated 31.12.2024 and quash the same and pass such further or other orders as this Hon'ble Court may deem fit and proper in the circumstances of the case and thus render justice.

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W.P(MD)No.12495 of 2025

M/s.V V Mineral (100% Eou),

Represented by its Partner, S.Jegatheesan,

No.17 C, Keeraikaranthattu, Tisayanvilai,

Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

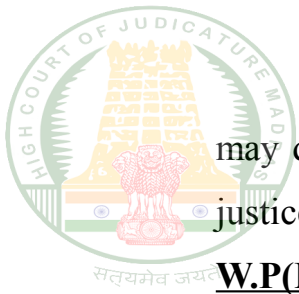
- Vs. -

1.The Deputy Commissioner of Income Tax,
Central Circle 2, Madurai,
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Kulamangalam Main Road,
Meenambalpuram, Madurai, Tamil Nadu-625002

2.The Assistant Commissioner of Income Tax,
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Meenambalpuram, Madurai, Tamil Nadu-625002

... Respondent(s)

Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare the any assessment order of the 2nd respondent in ITBA/AST/ S/ 153A/ 2021-22/ 1033672148(1) dated 24.06.2021 for the assessment year 2013-14 passed U/s. 143(3) r.w.s 153 A of the Act, 1961 as arbitrary, illegal and unconstitutional and pass such other or further orders as this Honble Court



may deem fit and proper in the circumstances of this case and thus render justice.

W.P(MD)No.12496 of 2025

M/s.V V Mineral (100% Eou),

Represented by its Partner, S.Jegatheesan,

No.17 C, Keeraikaranthattu, Tisayanvilai,

Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

- Vs. -

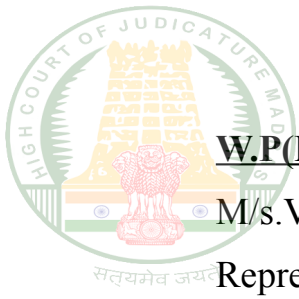
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2.The Assistant Commissioner of Income Tax,
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Ground Floor, Income Tax Office - Madurai Me,
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... Respondent(s)

Prayer:Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare the any assessment order of the 2nd respondent in ITBA/AST/ S/ 153A/ 2021-22/ 1033662986(1) dated 24.06.2021 for the assessment year 2014-15 passed U/s. 143(3) r.w.s 153 A of the Act, 1961 as arbitrary, illegal and unconstitutional and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.



W.P(MD)No.12497 of 2025

M/s.V V Mineral(100% Eou),

Represented by its Partner, S.Jegatheesan,

No.17, Keeraikaranthattu, Tisayanvilai,

Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

- Vs. -

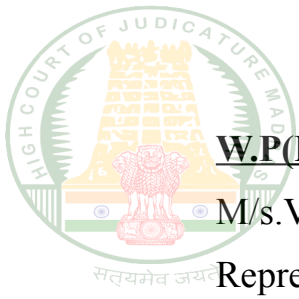
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Income Tax Staff Quarters Complex,
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Meenambalpuram, Madurai, Tamil Nadu-625002

... Respondent(s)

Prayer : Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare the any assessment order of the 2nd respondent in ITBA/AST/S/153A/2021-22/1033662767(1) dated 24.06.2021 for the assessment year 2015-16 passed U/s. 143(3) r.w.s 153 A of the Act, 1961 as arbitrary, illegal and unconstitutional and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.



W.P(MD)No.12498 of 2025

M/s.V V Mineral(100 Percent Eou)

Represented by its Partner, S.Jegatheesan,

No.17, Keeraikaranthattu, Tisayanvilai,

Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

-Vs-

1.The Deputy Commissioner of Income Tax,
Central Circle 2, Madurai,
Ground Floor, Income Tax Office - Madurai Me,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram, Madurai, Tamil Nadu-625002

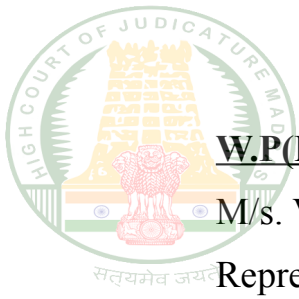
2.The Assistant Commissioner of Income Tax,
Central Circle 2, Madurai,
Ground Floor, Income Tax Office - Madurai Me,
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Kulamangalam Main Road,

Meenambalpuram, Madurai, Tamil Nadu-625002

... Respondent(s)

Prayer :

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare the any assessment order of the 2nd respondent in ITBA/AST/S/153A/2021-22/1033662819(1) dated 24.06.2021 for the assessment year 2016-17 passed U/s. 143(3) r.w.s 153 A of the Act, 1961 as arbitrary, illegal and unconstitutional and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.



W.P(MD)No.12499 of 2025

M/s. V V Mineral(100 Percent Eou),

Represented by its Partner, S.Jegatheesan,

No.17, Keeraikaranthattu, Tisayanvilai,

Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

- Vs. -

1.The Deputy Commissioner of Income Tax,
Central Circle 2, Madurai,
Ground Floor, Income Tax Office - Madurai Me,
Income Tax Staff Quarters Complex,
Kulamangalam Main Road,
Meenambalpuram, Madurai, Tamil Nadu-625002

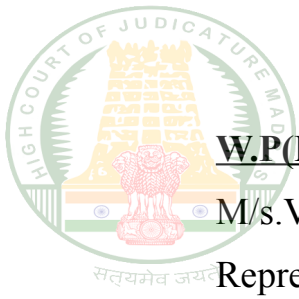
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Central Circle 2, Madurai,
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Meenambalpuram, Madurai, Tamil Nadu-625002

... Respondent(s)

Prayer:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare the any assessment order of the 2nd respondent in ITBA/AST/S/153A/2021-22/1033662943 (1) dated 24.06.2021 for the assessment year 2017-18 passed U/s. 143(3) r.w.s 153 A of the Act, 1961 as arbitrary, illegal and unconstitutional and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.



W.P(MD)No.12500 of 2025

M/s.V V Mineral(100 Percent Eou),

Represented by its Partner, S.Jegatheesan,

No.17, Keeraikaranthattu, Tisayanvilai,

Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

- Vs. -

1.The Deputy Commissioner of Income Tax,
Central Circle 2, Madurai,
Ground Floor, Income Tax Office - Madurai Me,
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Meenambalpuram, Madurai, Tamil Nadu-625002

2.The Assistant Commissioner of Income Tax,
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Meenambalpuram, Madurai, Tamil Nadu-625002 ... Respondent(s)

Prayer:

Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare the any assessment order of the 2nd respondent in ITBA/AST/S/153A/2021-22/1033913160(1) dated 30.06.2021 for the assessment year 2018-19 passed U/s. 143(3) r.w.s 153 A of the Act, 1961 as arbitrary, illegal and unconstitutional and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

W.P(MD)No.12501 of 2025

M/s. V. V Mineral,

Represented by its Partner, S.Jegatheesan,



No.17 C, Keeraikaranthattu, Tisayanvilai,
Tirunelveli, Tamil Nadu - 627 657.

... Petitioner(s)

- Vs. -

1.The Deputy Commissioner of Income Tax,
Central Circle 2, Madurai,
Ground Floor, Income Tax Office - Madurai Me,
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Prayer: Writ Petition is filed under Article 226 of the Constitution of India, praying this Court Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a WRIT OF DECLARATION to declare the any assessment order of the 2nd respondent in ITBA/AST/S/144/2021-22/1033926567(1) dated 30.06.2021 for the assessment year 2019-20 passed U/s. 143(3) r.w.s 153 A of the Act, 1961 as arbitrary, illegal and unconstitutional and pass such other or further orders as this Honble Court may deem fit and proper in the circumstances of this case and thus render justice.

For Petitioner :Mr.R.Sivaraman

For Respondents :Mr.N.Dilipkumar,
Standing Counsel
(in all cases)



COMMON ORDER

All these writ petitions are connected to each other and are disposed of by this common order.

2.Pursuant to an inspection carried in the premises of V.V.Mineral Group of Companies, notices were issued in respect of some of the assessment years and ultimately assessment orders came to be passed. The assessee approached the Settlement Commission and in between, the Settlement Commission was abolished and pending matters were directed to be placed before the Interim Board of Settlement constituted for this purpose.

3.In respect of the various assessment years, number of writ petitions were filed *WP(MD)Nos.10711 of 2025 etc batch cases*, on behalf of three entities namely Dhanalakshmi Srinivasan Sugars Pvt. Ltd, VV Mineral a partnership firm and V V Mineral(100% EOU), yet another firm.

4.Detailed arguments were made by Mr.R.Sivaraman, learned counsel for the petitioner and also Mr. ARL Sundaresan, Additional Solicitor General of India, appearing on behalf of the Income Tax Department. Orders were reserved and a detailed judgment, dealing with all the grounds raised,



was pronounced on 01.06.2026.

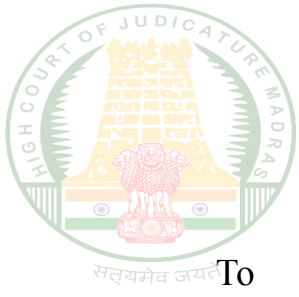
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5. However, it can be seen that some of the writ petitions filed by VV Mineral and all the writ petitions filed by VV Mineral(100% EOU) were not listed by oversight while the Registry prepared the cause list. However, the arguments covered these writ petitions also. All the grounds raised in these writ petitions are dealt with in detail by the judgment of this Court on 01.06.2026. After considering the merits of the grounds raised by the petitioner, ultimately, the grounds were raised by the petitioner are not agreed upon by this Court and ultimately, the writ petitions were dismissed.

6. These writ petitions are also dismissed on the same terms of the judgment dated 01.06.2026 passed in WP(MD)Nos.10711 of 2025 etc. No costs. Consequently, connected miscellaneous petitions are closed.

02.06.2026

NCC:Yes/No
Ns



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To

1.The Deputy Commissioner of Income Tax,
Central Circle 2, Madurai,
Ground Floor, Income Tax Office - Madurai Me,
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Kulamangalam Main Road,
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D.BHARATHA CHAKRAVARTHY, J.



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W.P(MD)Nos.12493 to 12501 of 2



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**W.P(MD)Nos.12493 to 12501 of 2025
and
W.M.P(MD)Nos.5327, 5326, 5333 to 5335, 5337 to 5339 of 2026**

02.06.2026