

Commissioner of Income Tax, Chennai v. M/s. TICEL Bio Park Limited

T.C.A. No. 846 of 2013

2026:MHC:298 | 2026-01-23

Substantial questions of law answered in favour of the assessee for AY 2008-09 following the coordinate-bench judgment in the assessee's own case (T.C.A. No. 1035 of 2015 dated 25.08.2020).

Income-tax Act, 1961: section 260A

High Court of Judicature at Madras | 2-judge bench (Division Bench) | Dr. Anita Sumanth, J. | Mummineni Sudheer Kumar, J.

Assessment years: 2008-09

Short precedent-following disposal; underlying question text not reproduced on the face of the 3-page order

The 3-page order in T.C.A. No. 846 of 2013 records both counsels' concession that the issue for AY 2008-09 is covered by the coordinate-bench judgment in the assessee's own case, CIT v. Ticel Bio Park Ltd., T.C.A. No. 1035 of 2015 dated 25.08.2020, and answers the substantial questions of law in favour of the assessee without reproducing the text of the underlying questions or section numbers. Read alongside T.C.A. No. 1035 of 2015 before citing for a specific statutory section.

01 FACTS OF THE CASE

The Revenue filed T.C.A. No. 846 of 2013 under section 260A of the Income-tax Act, 1961 challenging the order of the ITAT Madras 'C' Bench dated 02.04.2013 in ITA No. 2123/Mds/2011 relating to Assessment Year 2008-09 in the case of M/s. TICEL Bio Park Limited, Chennai.

Source: [Paragraph 1 and Prayer; PDF pp. 1-2](#)

02 DISCUSSION BY THE HON'BLE COURT

When the appeal was taken up for hearing, both the Senior Standing Counsel for the Revenue and counsel for the respondent-assessee acceded to the position that the issue arising in the appeal for AY 2008-09 stood squarely covered in favour of the assessee by the coordinate Division Bench decision of the Madras High Court in the assessee's own case, Commissioner of Income Tax, Chennai v. Tichel Bio Park Ltd., T.C.A. No. 1035 of 2015 dated 25.08.2020.

Source: [Paragraph 2; PDF p. 2](#)

03 JUDICIAL DECISION

Following the coordinate-bench judgment in T.C.A. No. 1035 of 2015 dated 25.08.2020, the High Court answered the substantial questions of law in favour of the assessee and dismissed T.C.A. No. 846 of 2013 with no order as to costs.

Source: [Paragraph 3; PDF p. 2](#)

04 OUTCOME / IN WHOSE FAVOUR

In favour of the assessee (M/s. TICEL Bio Park Limited). Substantial questions of law answered in favour of the assessee and Revenue appeal dismissed.

Source: [Paragraph 3; PDF p. 2](#)

05 AKHB REVIEW POINT

AKHB analysis: where an identical recurring issue in the taxpayer's own case has been decided by a coordinate Division Bench for an adjacent assessment year (here, T.C.A. No. 1035 of 2015 dated 25.08.2020), place the certified order on record to secure a summary dismissal of pending departmental appeals for other years.

Source: [AKHB analysis based on paragraphs 1-3 / PDF pp. 1-2](#)

SOURCE & VERIFICATION

[Madras High Court official digital judgment PDF - AKHB Cloud Repository](#)

Three-page official Madras High Court judgment PDF (2026:MHC:298); paragraphs 1-3 span PDF pages 1-3.

Supplied source-reviewed note retained; original bytes and identity validation checked in this release. Substantive re-review is not claimed for this record.

Open cited source rendition

Full 3-page official Madras High Court PDF read and verified. Original bytes match SHA-256
04e60ea9a99ce6cd057997ed45f06f3d6effc67561e6b3a1bc7fcdee94d8df9b.

STATUTORY SCOPE

Disposes of the Revenue's section 260A appeal for AY 2008-09 under the Income-tax Act, 1961. Specific underlying section numbers are not printed in this 3-page order. Income-tax Act, 2025 equivalence is not verified.

LATER TREATMENT

Source checked 2026-10-17. Full judgment checked. Follows coordinate-bench judgment in CIT v. Tichel Bio Park Ltd., T.C.A. No. 1035 of 2015 dated 25.08.2020. Comprehensive subsequent judicial treatment has not been verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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