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. Ticel 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 EXPERT COMMENTS

Establish coverage from the earlier judgment — Both counsel accepted that the issue was covered by TCA 1035 of 2015, decided on 25 August 2020. The useful evidentiary step in another pending appeal is to place that decision beside the present questions and demonstrate the match. The short order does not identify the earlier assessment year, so an adjacent-year relationship should not be assumed.

Do not supply a missing substantive holding — This judgment gives neither the question text nor the underlying tax provision. It supports the fact that the assessee succeeded by following its own earlier case, but cannot alone establish a particular deduction, income classification or statutory interpretation. For a section-specific citation, retrieve and read the earlier judgment and the relevant question before stating its scope.

Separate agreement on coverage from an automatic rule — The recorded agreement explains the concise disposal here. Another year may have a different factual record, question or statutory version. Compare those matters and any later treatment before asking for the same result; this order does not say that presenting an earlier favourable decision necessarily secures dismissal of every departmental appeal.

Retain the distinct appellate record — The present appeal concerns AY 2008–09 and ITAT order dated 2 April 2013 in ITA 2123/Mds/2011. Its outcome is final dismissal without costs, not a remand or withdrawal. Preserve this identity separately from the earlier authority even though its reasoning is adopted, and avoid assigning a quantum of relief that the short order does not state.

Source: Editorial analysis; prayer and own paras.1–3; PDF pp.1–2

SOURCE & VERIFICATION

Madras High Court official digital judgment PDF - AKHB Cloud Repository

Three-page judgment; own paragraphs 1–3 appear on PDF page 2. The underlying questions and substantive section numbers are not reproduced.

All 3 original pages read and visually inspected; source hash verified. AI-assisted substantive correction.

Open cited source rendition

Source bytes and identity checked; see panel-specific references and disclosed source anomalies.

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 2026-10-21. Subsequent treatment not independently 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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