IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **26-02-2025**

CORAM

THE HONOURABLE MR JUSTICE S. S. SUNDAR

AND

THE HONOURABLE MR JUSTICE C. SARAVANAN

WA NO. 270 of 2025

AND

CMP NO. 2004 OF 2025

The Central Board of Direct Taxes
Represented by its Chairman, Department of Revenue, Ministry of Finance, Government of India, New Delhi and 2 Others

Appellant(s)

Vs

Shri Anbuchezhian
D.No.33, Melathopu Street, Keerathurai, madurai 625001, Now res at No.9/25, Raghavaiah road, T. Nagar, Chennai 17. and another

Respondent(s)

CMP NO. 2004 of 2025

The Central Board of Direct Taxes
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Appellant(s)

Vs

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D.No.33, Melathopu Street, Keerathurai, madurai 625001, Now res at No.9/25, Raghavaiah road, T. Nagar, Chennai 17. and another

Respondent(s)

WA NO. 270 of 2025

For Appellant(s):
M/s.A.P.Srinivas
A.N.R. Jayaprathap
For Respondent(s):
M/s.R. Sivaraman

P. Ramesh Kumar

S. Srividhya

Raghav Rajeev Menon

Vandana Vyas Caveator For R1

CMP NO. 2004 of 2025

For Appellant(s):
M/s.A.P.Srinivas
A.N.R. Jayaprathap
M/s.R. SivaramanP. Ramesh KumarS. SrividhyaRaghav Rajeev MenonVandana Vyas Caveator For R1
For Respondent(s):

Prayer: Writ Appeal filed under Clause 15 of Letters Patent against the order made in WP.No.2357/2024 dated 25.04.2024.

JUDGMENT

(Judgment of the Court was delivered by the Hon'ble S.S.Sundar J.)

1. This writ appeal is directed against the order of the learned Single Judge dated 25.04.2024 in WP.No.2357/2024 allowing the writ

petition filed by the respondent herein challenging the order dated 27.12.2023 of the Interim Board for Settlement.

2. The facts are not in issue and therefore, this Court do not propose to discuss elaborately the facts. The respondent had applied to the Interim Board for Settlement in respect of multiple assessment years. Though the application was accepted as regards the assessment years 2014-15 to 2019-20, the application was considered as invalid on the ground that the assessee had not filed the return of income as on 31.01.2021.

3. The order of Interim Board for Settlement was challenged before the Learned Single Judge in the writ petition mainly on the ground that the conclusion of the Interim Board for Settlement that there is no deemed pendency as per Clause [iv] of Explanation to Section 245A of the Income Tax Act, 1961, is contrary to the judgment of the Division Bench of this Court in ***Jain Metal Rolling Milss Vs. Union of India in WP.No.13455/2021 and batch*** and the judgment of

Division Bench dated 26.03.2024 in ***Ashwini Fisheries Private Limited Vs. Principal Commissioner of Income Tax and Others,*** wherein it is held that applications in respect of cases arising between 01.02.2021 and 31.03.2021 shall be deemed to be pending applications for the purpose of consideration by Interim Board. Learned Single Judge, relying upon the judgment of Division Bench of this Court cited above, held that the issue is covered by the said judgment and therefore, the proceedings are deemed to have commenced prior to 31.03.2021. The learned Standing counsel appearing for the appellant has no issue on the applicability of the judgment of Division Bench on this point.

4. It is now admitted before this Court that the judgment of the Division Bench is also upheld by the Hon'ble Supreme Court on 09.07.2024 in SLP [C] Diary No.21948/2024. It is also admitted that without prejudice to their contentions, the order of the learned Single Judge has been complied with.

5. Therefore, this Court finds no merit in the writ appeal.

6. Accordingly, the writ appeal stands **dismissed.** No costs. Consequently, connected miscellaneous petition is closed.

(S.S.SUNDAR J.) (C.SARAVANAN J.)
26-02-2025

AP

Internet: Yes

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To
1. Shri Anbuchezhian
D.No.33, Melathopu Street, Keerathurai, madurai 625001, Now res at No.9/25, Raghavaiah road, T. Nagar, Chennai 17.2. Interim Board for Settlement II,

Rep.by its Secretary, Replacing the Income Tax Settlement Commission , Additional Bench, Chennai , 9th Floor, Lok Nayak Bhavan, Khan Market, New Delhi

CMP NO. 2004 of 2025

1. Shri Anbuchezhian
D.No.33, Melathopu Street, Keerathurai, madurai 625001, Now res at No.9/25, Raghavaiah road, T. Nagar, Chennai 17.

2. Interim Board for Settlement II,
Rep.by its Secretary, Replacing the Income Tax Settlement Commission , Additional Bench, Chennai , 9th Floor, Lok Nayak Bhavan, Khan Market, New Delhi

S.S.SUNDAR, J
AND
C.SARAVANAN, J.,

AP

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