

WEB COPY



Order QR

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22-09-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE S.RAVEEKUMAR

TCA No. 25 of 2012



Case QR

CNR:{HCMA010417322012}

AND

TCA NO. 26 OF 2012



Case QR

CNR:{HCMA010417592012}

M/s M.Ct.M.Corporation Private Ltd
761, Anna Salai, Chennai – 600 002

..Appellant in both cases

Vs

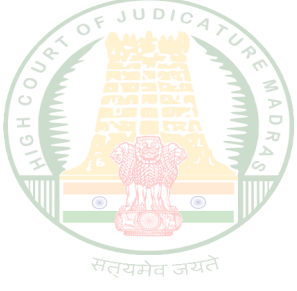
The Assistant Commissioner
Of Income Tax, Company Circle-IV(1), Chennai. ..Respondent in both cases

Common Prayer: Appeals in terms of Section 260 A of the Income Tax Act,
1961 against ITA.No.1426/Mds/2009 for the assessment year 1999-2000 on the
file of the Income Tax Appellate Tribunal, Chennai ' B' Bench.

In both TC(A)'s

For Appellant(s): Mr.A.S.Sriraman

For Respondent(s): Ms.V.Pushpa
Senior Standing Counsel



WEB COPY

**DR.ANITA SUMANTH J.****AND****S.RAVEEKUMAR J.****Common Judgment****(Judgment of the Court was delivered by Dr.Anita Sumanth J.)**

Both learned counsel accede to the position that the demands under the present Tax Case (Appeals) stand settled by virtue of a declaration made under Vivad Se Vishwas Scheme, 2020 and Form -5 dated 11.01.2022 is placed on file.

2. Recording the aforesaid, these Tax Case (Appeals) are dismissed as settled returning the substantial questions of law unanswered. No costs.

(A.S.M.,J.) (S.R.K.,J.)**22-09-2026**

Index: Yes/No

Speaking order

Neutral Citation: Yes

SL

To

1.The Assistant Commissioner

Of Income Tax, Company Circle-IV(1), Chennai.

2.The Income Tax Appellate Tribunal, Chennai ' B' Bench.

TCA No. 25 of 2012**AND****TCA NO. 26 OF 2012**