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T.C.A.Nos.187, 188 and 189 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.09.2025

CORAM

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.Nos.187, 188 and 189 of 2025

Empee Distilleries Limited
Rep. by its Authorised Signatory
Alfred Sagaya Sunder Xavier
No.72, Greams Road, Thousand Lights,
Anna Salai, Chennai - 600 006

Appellant
in all appeals

Vs

The Assistant Commissioner of Income Tax
Company Range II, Chennai
Presently Corporate Circle 2(1),
Chennai 600 034

Respondent
in all appeals

For Appellant:

Mr.Karthik Lakshmanan Arunachalam

For Respondent:

Mr.T.Ravikumar
Sr. Standing Counsel



T.C.A.Nos.187, 188 and 189 of 2025

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COMMON ORDER

(Order of the Court was made by the Hon'ble Chief Justice)

These appeals are admitted on the following substantial questions of law:

(1) Whether the Tribunal was conferred with jurisdiction to decide the appeal filed by the erstwhile management on 16.9.2017 (prior to CIRP) upon approval of Resolution Plan by the Adjudicating Authority (AA) i.e., National Company Law Tribunal (NCLT) on 20.01.2020 in the case of the appellant company?

(2) Whether the order impugned in the appeal before the Tribunal i.e., the order of the CIT(A) dated 28.07.2017 and the original assessment order dated 31.12.2010 passed by the Assessing Officer (AO) which was subject matter of challenge in the appeal pending before the CIT (A) would survive upon a Resolution Plan being approved by the AA on 20.01.2020?

(3) Whether the jurisdiction and powers conferred on the Tribunal ceases upon approval of a Resolution Plan by the AA against one of the parties?



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T.C.A.Nos.187, 188 and 189 of 2025

(4) Whether pending proceedings and/or demands subject matter of such pending proceedings before the Tribunal relating to the period prior to the approval of the Resolution Plan by the AA not being part of the Resolution Plan approved by the AA would survive or would stand extinguished upon approval of the Resolution Plan by the AA?

(5) Whether the Tribunal was justified in law in refusing to exercise its jurisdiction under Section 254(2) of the Income Tax Act, 1961 even though preparation of the Resolution Plan under Insolvency and Bankruptcy Code (IBC) was brought to its notice?

2. Shri T.Ravikumar, learned Senior Standing Counsel, accepts notice on behalf of the Revenue.

3. Taking into consideration that the appeals filed earlier have already been decided in favour of the Assessee relying upon the Hon'ble Supreme Court's decision in the case of *Ghanashyam Mishra and Sons Private Limited, through the Authorised Signatory v. Edelweiss Asset Reconstruction Company Limited, through the Director*



T.C.A.Nos.187, 188 and 189 of 2025

and others¹, these appeals be listed for final disposal on 29.10.2025.

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(MANINDRA MOHAN SHRIVASTAVA,CJ) (G.ARUL MURUGAN,J)
25.09.2025

bbr

To

The Assistant Commissioner of Income Tax
Company Range II, Chennai
Presently Corporate Circle 2(1),
Chennai 600 034

1 (2021) 9 SCC 657