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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.11.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

TCA Nos.187 to 189 of 2025
and CMP Nos.23608, 23615 and 23644 of 2025

TCA No.187 of 2025

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

Appellant(s)

Vs

The Assistant Commissioner of Income Tax
Company Range II, Chennai presently
Corporate Circle 2(1), Chennai 34

Respondent(s)

For Appellant(s):

Mr.Karthik Lakshmanan Arunachalam

For Respondent(s):

Mr.T.Ravi Kumar,
Senior Standing Counsel
For Income Tax Department.



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ORDER

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

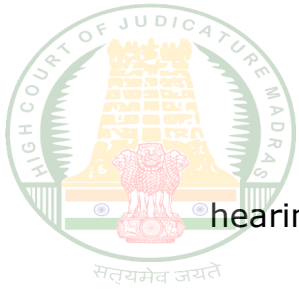
These cases were directed to be listed for final disposal.

2. Learned counsel for the appellant would submit that the issue raised in these appeals is no longer *res integra* in view of the judgment of the Hon'ble Supreme Court in the case of **Gha** **SCC 657**, as the resolution plan was later on approved by the NCLT, Chennai, on 20.01.2020.

3. While learned counsel for the Revenue is not in a position to dispute the legal position as enumerated in the case of **Gha** **n** **a** **s** **hyam** **Mi** **s**

hra (*supra*), he prays for a short time to seek instructions as to whether any remedy has been taken against the order dated 20.01.2020 of the NCLT, Chennai.

4. List on 26.11.2025. Interim order to continue till next date of



hearing.

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(MANINDRA MOHAN SHRIVASTAVA, CJ.) (G.ARUL MURUGAN, J.)
12.11.2025

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