IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.10.2024

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE G. ARUL MURUGAN

TC.Nos.1103 & 1146 of 2007

Commissioner of Income Tax
Madurai .. Appellant in both TCs

vs

M/s.The Ramco Cements Ltd,
(formerly known as M/s.Madras Cements Ltd.)
"Ramamandiram" Rajapalayam-626 117,
Virudhunagar Dist. .. Respondent in both TCs
(Cause title amended vide order dated 12.7.2022
made in CMP.7539 of 2019 in TC.Nos.1103 & 1146/2007)

PRAYER in TC.No.1103 of 2007: APPEAL filed under Section 260A of the Income Tax Act, 1961 against order dated 26.12.2002 passed in I.T.A.Nos.872/M/2000, 1960 & 2074/M/97, 2152/M/97 for the Assessment Year 1994-95 on the file of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai.

PRAYER in TC.No.1146 of 2007: APPEAL filed under Section 260A of the Income Tax Act, 1961 against order dated 29.12.2006 passed in I.T.A.Nos.1378/Mds/2002 for the Assessment Year 1996-97 on the file of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai.

(In both TCs)
For Appellant : Mr.J.Narayanaswamy,
Senior Standing Counsel
For Respondent : Not ready in Notice

DR. ANITA SUMANTH,J.
and
G. ARUL MURUGAN.,J

COMMON JUDGMENT
(Order of the Court was made by Dr.ANITA SUMANTH.,J)

Mr.J.Narayanaswamy, learned Senior Standing Counsel, appearing for the Income Tax Department does not wish to pursue these appeals and seeks withdrawal of the same on account of low tax effect per Circular bearing No.9 of 2024 dated 17.09.2024.

2.Hence, keeping the question of law alive for determination in an appropriate case, T.C. Nos.1103 & 1146 of 2007 are dismissed as withdrawn. No costs.

[A.S.M., J] [G.A.M., J]
24.10.2024

Index:Yes/No
Speaking order
Neutral Citation:Yes
vs

TC.Nos.1103 & 1146 of 2007