IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 06.11.2024

CORAM :

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

T.C.A.Nos.393 & 394 of 2009

Commissioner of Income Tax I
Madurai. .. Appellant in both TCAs

vs

Pioneer Miyagi Chemicals Pvt. Ltd.,
23 Vallabhai Road,
Chokkikulam,
Madurai – 625 002. .. Respondent in both TCAs

Prayer in TCA No.393 of 2009: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Chennai, B Bench, dated 24.10.2008 in ITA No. 529/Mds/2007.

Prayer in TCA No.394 of 2009: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Chennai, B Bench, dated 24.10.2008 in ITA No. 530/Mds/2007.

For Appellant	:	Mr.J.Narayanaswamy Senior Standing Counsel (in both TCAs)
For Respondent	:	Mr.G.Tarun for Mr.A.S.Sriraman (in both TCAs)

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

COMMON JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

Mr.J.Narayanaswamy, learned Senior Standing Counsel, appearing for the appellant/Department would submit that the Income-Tax Department does not wish to pursue these appeals qua assessment periods 2002 – 03 (in TCA No. 393 of 2009) and 2003 – 04 (in TCA No. 394 of 2009) and seek withdrawal of the same on account of the low tax effect per Circular bearing No.9 of 2024 dated 17.09.2024.

2. Recording the aforesaid submission, these tax case appeals are dismissed as withdrawn leaving the question of law open to be decided in an appropriate matter. No costs.

[A.S.M., J] [G.A.M., J]
06.11.2024

Index:Yes/No
Neutral Citation:Yes
ssm

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