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T.C.A.Nos.658, 659 & 660 of 2009

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.11.2024

CORAM :

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

T.C.A.Nos. 658, 659 & 660 of 2009

Commissioner of Income Tax
Salem.

.. Appellant
in all TCAs

VS

P.Sengottaiyan
Prop : Barath Sago Factory
Sarvoy Post, Attur.

.. Respondent
in all TCAs

Prayer in TCA No.658 of 2009 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'D' Bench, dated 08.08.2006 in ITA No.643/Mds/2005.

Prayer in TCA No.659 of 2009 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'D' Bench, dated 08.08.2006 in ITA No.642/Mds/2005.

Prayer in TCA No.660 of 2009 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'D' Bench, dated 08.08.2006 in ITA No.644/Mds/2005.

For Appellant : Mr.Karthik Ranganathan
Senior Standing Counsel
(in all TCAs)

For Respondent : Died (Steps Due)



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T.C.A.Nos.658, 659 & 660 of 2009

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

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

Mr.Karthik Ranganathan, 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 years 1994 - 95 (in TCA No.658/09), 1996 - 97 (in TCA No.659/09) and 1995 - 96 (in TCA No.660/09) 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 Recording the aforesaid submission, these tax case appeals are dismissed as withdrawn leaving the question of law open to be decided in an appropriate matter.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]
22.11.2024

Index:Yes/No
Neutral Citation:Yes
ssm

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