



IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated: 12.08.2024

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CORAM

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

T.C.A.No.83 of 2010

Commissioner of Income Tax I
Chennai.

.... Appellant

Vs

M/s.Dart Express India P. Ltd.,
No.31, (Pld No.12)
Velachery Road, Saidapet,
Chennai - 600 015.

... Respondent

PRAYER: APPEAL filed under Section 260 A of the Income Tax Act, 1961 against order dated 11.09.2009 passed in I.T.A.No.657/MDS/2009 for the assessment year 2004 - 2005 on the file of the Income Tax Appellate Tribunal, 'D' Bench, Chennai.

For Petitioner : Mr.T.Ravikumar
Senior Standing Counsel
For Respondent : Mr.R.Sivaraman

J U D G M E N T

(Judgment of the Court was delivered by Dr.ANITA SUMANTH,J.)

Mr.T.Ravikumar, learned Senior Standing Counsel for the appellant seeks permission to withdraw this appeal. The appellant does not wish to pursue the matter, as the tax effect involved is less than the amount



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

stipulated under a series of Circulars culminating in Circular No.5/2024 dated 15.03.2024 imposing a ceiling on tax effect for the maintainability of appeal.

2.In the present case, the tax effect is a sum of Rs.37,92,683/- whereas the limit fixed for appeal to the High Court under the aforesaid Circular is a sum of Rs.1 crore. In light of the aforesaid, this Tax Case (Appeal) is dismissed as withdrawn. No costs.

(A.S.M.,J) (G.A.M.,J)
12.08.2024

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

To

The Income Tax Appellate Tribunal, 'D' Bench, Chennai.

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