2024:MHC:3899

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.11.2024

CORAM :

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

T.C.A.Nos. 152, 153 & 155 of 2012

The Commissioner of Income Tax II,
Tiruchirapalli. .. Appellant

vs

M/s.Tamil Nadu State Transport Corporation
(Kum Div.I) Limited,Railway Station New Road,
Kumbakonam – 612 001 .. Respondent
in TCA No.152/2012

M/s. Tamil Nadu State Transport Corporation
(Kum Div.I) Limited, Successor Company to
TNSTC (Kum.Div.III), Karaikudi
Railway Station New Road,
Kumbakonam – 612 001. .. Respondent
in TCA No.153/2012

M/s. Tamil Nadu State Transport Corporation
(Kum Div.I) Limited, Successor Company to
TNSTC (Kum.Div.IV),Pudukottai
Railway Station New Road,
Kumbakonam – 612 001. .. Respondent
in TCA No.155/2012

Prayer in TCA No.152 of 2012 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 13.06.2011 in ITA No.1718/Mds/2009.

Prayer in TCA No.153 of 2012 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 13.06.2011 in ITA No.1719/Mds/2009.

Prayer in TCA No.153 of 2012 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate

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Tribunal, Madras 'B' Bench, dated 13.06.2011 in MP No. 34/Mds/2011 in ITA No.1721/Mds/2009.

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

For Appellant : Mr.J.Narayanaswamy
Senior Standing Counsel
(in all TCAs)

For Respondent : Mr.A.S.Sriraman
for Mr.S.Sridhar
(in all TCAs)

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 appeal qua assessment years 2001 – 02 in all the above appeals 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 Recording the aforesaid submission, these tax case appeals are dismissed as withdrawn leaving the question of law open to be decided in an appropriate matter.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]
20.11.2024

Index:Yes/No
Neutral Citation:Yes
ssm

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T.C.A.Nos. 152, 153 & 155 of 2012