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. 188, 526 & 525 of 2013

The Commissioner of Income Tax
Chennai. .. Appellant in all TCAs

vs

M/s. PSA SICAL Terminals Limited
Tuticorin Container Terminal Building,
Berth No.7, Harbour Estate,
Tuticorin .. Respondent in all TCAs

Prayer in TCA No.188 of 2013 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'D' Bench, Chennai dated 13.07.2011 in ITA No.846/Mds/2011.

Prayer in TCA No.525 of 2013 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 11.06.2010 in ITA No.2391/Mds/2007.

Prayer in TCA No.526 of 2013 : Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'B' Bench, dated 11.06.2010 in ITA No.2392/Mds/2007.

For Appellant	:	Mrs.V.Pushpa Senior Standing Counsel (in all TCAs)
For Respondent	:	Mr.R.Vijayaraghavan for M/s. Subbaraya Aiyar Padmanabhan & Ramamani

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

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

Mrs.V.Pushpa, 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 2004 - 05 (in TCA No.188/13), 2000 - 01 (in TCA No.525/13) and 2000-01 (in TCA No.526/13) 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 Recording the aforesaid submission, these tax case appeals are dismissed as withdrawn leaving the question of law open to be decided in an appropriate matter.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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