IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 05.11.2024

CORAM :

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

T.C.A.Nos.923 & 924 of 2013

The Commissioner of Income Tax,
Chennai. .. Appellant in both TCAs

vs

M/s.South India Shelters,
14, Gulmohar Avenue
Velacherry Main Road
Chennai-600 041. .. Respondent in both TCAs

Prayer in TCA No. 923 of 2013: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras, 'C' Bench, Chennai dated 26.07.2012 in ITA 945/Mds/2012 assessment year 2005-06.

Prayer in TCA No. 924 of 2013: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras, 'C' Bench, Chennai dated 26.07.2012 in ITA 946/Mds/2012 assessment year 2008-09.

(In both TCAs)
For Appellant : Mr.J.Narayanaswamy
Senior Standing Counsel

For Respondent : Mr.N.Quadir Hoseyn

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

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

Mr.J.Narayanasamy, 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 2005-06 and 2008-09 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 Recording the aforesaid submission, these Tax Case Appeals are dismissed as withdrawn leaving the question of law open to be decided in an appropriate matter.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]
05.11.2024

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

T.C.A.Nos.923 & 924 of 2013