



T.C.(A)No.658 of 2018

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.11.2024

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CORAM :

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

T.C.(A)No.658 of 2018

Principal Commissioner of Income Tax – 1,
No.63, Race Course Road,
Coimbatore – 641 018.

.... Appellant

VS

M/s.Emerald Jewel Industry India Ltd,
230, T.V. Samy Road [East], R.S. Puram,
Coimbatore - 641 002.
PAN: AAB CE 3430 A

.... Respondent

Prayer : Appeal filed under Section 260A of the Income Tax Act, 1961
against order dated 07.10.2016 made in I.T.A.No.1811/Mds/2015 on the
file of the Income Tax Appellate Tribunal 'B' Bench in respect of
assessment year 2011-12.

For Appellant : Mr.Karthik Ranganathan
Senior Standing Counsel

For Respondent : Mr.A.S.Sriraman



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Dr.ANITA SUMANTH,J.
AND
G.ARUL MURUGAN,J.

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 this appeal qua assessment year 2011-12 and seeks 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 Recording the aforesaid submission, this tax case appeal is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.

[A.S.M., J] [G.A.M., J]
26.11.2024

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

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