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T.C.A.No.288 of 2024

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.11.2024

CORAM :

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

T.C.A.No.288 of 2024

The Principal Commissioner of Income Tax-3,
Non-Corporate Circle 10 (1),
121, Nungambakkam High Road,
Chennai – 600 034.

.. Appellant

VS

Shri Venugopalan Parandhaman
No.9, Costal Road,
Besant Nagar,
Chennai – 600 090.
PAN : ALNPP3762G

.. Respondent

Prayer : Appeal filed under Section 260A of the Income Tax Act, 1961
against order of the Income Tax Appellate Tribunal, Chennai 'C' Bench,
dated 18.12.2023 in ITA No.1173/Chny/2023.

For Appellant : Mr.J.Narayanaswamy
Senior Standing Counsel



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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 this appeal qua assessment year 2019 - 20 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. Incidentally, we find that substantial question of law No.4 states as follows:

4. Whether, on the facts and circumstances of the case and in law, the ITAT has filed to note that any order nullifying an unambiguous statutory rule makes it lose its legal force and is therefore covered within the exceptional clause (a) of para 10 of CBDT's Circular 3/2018 viz. "Constitutional validity of the provisions of an Act or Rule is under challenge"?

3. However, as acceded to by Mr.Narayanasamy and as apparent from a reading of the impugned order of the Income Tax Appellate Tribunal, there was no challenge to any Act or Rule before the Income Tax Appellate Tribunal and hence this question of law appears to be misconceived.



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4. Recording the aforesaid submission, this tax case appeal is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter. No costs.

[A.S.M., J] [G.A.M., J]
29.11.2024

Index:Yes/No
Speaking Order
Neutral Citation:Yes
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DR. ANITA SUMANTH.,J.
and
G. ARUL MURUGAN.,J.

Sl

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