IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.12.2024

CORAM :

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

T.C.(Appeal) No. 573 of 2021

Commissioner of Income Tax
No.63, Race Course Road,
Coimbatore. .. Appellant

vs

M/s.S.P.Apparels Ltd.,
39-A Extension Street,
Kaikattipudur,
Avinashi – 641 654
PAN:AAJ CS 4031 P .. Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Madras 'C' Bench, dated 17.04.2015 in ITA No.1327/Mds/2014 for Assessment Year 2008-09.

For Appellant	::	Mr.Karthik Ranganathan Senior Standing Counsel
For Respondent	::	Mr.N.V.Balaji

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

Mr.Karthik Ranganathan, learned Senior Standing Counsel would request that T.C.(A)No.573 of 2021 relating to assessment year 2008-09 be listed today as it is hit by low tax effect.

DR. ANITA SUMANTH.,J.

and
G. ARUL MURUGAN.,J.

2. The Department appeal has been filed in the case of S.P.Apparels Ltd., and other appeals in respect of the same assessee are listed today. Hence, T.C.(A)No.573 of 2021 is listed under a special list today.

3. Mr.Karthik Ranganathan would submit that the Income-Tax Department does not wish to pursue the appeal relating to assessment year 2008-09 and seeks withdrawal of the same on account of the low tax effect per Circular bearing No.9 of 2024 dated 17.09.2024.

4. Recording the aforesaid submission, the Tax Case (Appeal) is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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]
10.12.2024

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

T.C.(A) No.573 of 2021