



WEB COPY



TCA No.48 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.07.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,

CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.48 of 2025

Commissioner Of Income Tax  
International Taxation  
Chennai- 600 034

: Appellant

Vs

M/s.SMRC Automotive Holding Netherlands B.V.  
C/o.SRMC Automotive Products India Ltd  
Plot No.G 34, Survey No.15 Pt 16Pt  
Siocot Incdustiral Park Vallam Vadagal  
A Village  
Kanchipuram 602 105  
PAN AAHCR 3869C

: Respondent

Prayer: Appeal filed against the order of the Income Tax Appellate  
Tribunal, Madras "D" Bench, Chennai, dated 22.12.2023 in  
IT(TP)A.No.53/CHNY/2021.

For Appellant : Mr.R.Karthik

For Respondent : Mr.N.V.Narayanan



TCA No.48 of 2025

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JUDGMENT

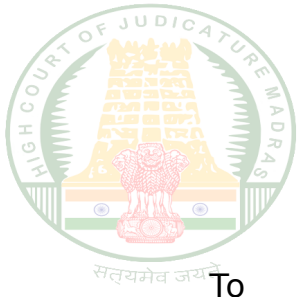
(Delivered by the Hon'ble Chief Justice)

Learned counsel for the Revenue fairly conceded today that the monetary limit involved in this appeal is below the monetary limit prescribed in Circular No.09/2024, dated 17.09.2024, issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Government of India.

2. The appeal is therefore closed. There will be no order as to costs. Consequently, CMP Nos.10843 and 11154 of 2025 are closed.

(MANINDRA MOHAN SHRIVASTAVA, C.J.) (SUNDER MOHAN, J.)  
30.07.2025

Index : Yes/No  
Neutral Citation : Yes/No  
tar



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To  
WEB COPY

- 1.The Commissioner Of Income Tax  
International Taxation  
Chennai- 600 034
- 2.The Income Tax Appellate Tribunal,  
Madras "D" Bench, Chennai



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THE HON'BLE CHIEF JUSTICE

AND

SUNDER MOHAN, J.

(tar)

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