



WEB COPY



TCA No.47 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.06.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.47 of 2025

CMP Nos.5215 and 5218 of 2025

Commissioner of Income Tax
International Taxation
Chennai - 600 034.

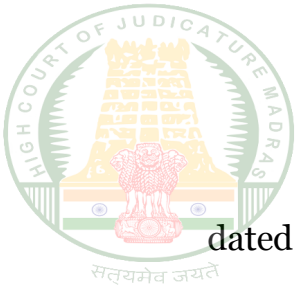
Appellant(s)

Vs

Laserwords US Inc.,
C/o.SPI Technologies India Pvt Ltd
Gothi Industrial Estate
RS Nos.415 and 416
Vazhuduvur Road
Kurumbapet Revenue Village
Puducherry – 605 009.

Respondent(s)

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961
against the order of the Income Tax Appellate Tribunal “D” Bench, Chennai,



TCA No.47 of 2025

dated 22.12.2023 in IT(TP)A No.34/CHNY/2023.

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For Appellant(s): Mr.R.Karthik,
Sr.Standing Counsel
For Respondent(s): Mr.N.V.Balaji

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Mr.Karthik states 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. Counsel says that he has instructions, therefore, to withdraw the appeal.

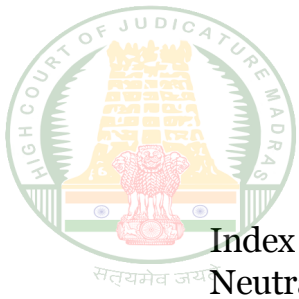
2. Counsel also states that the withdrawal is only due to the monetary limit and without conceding the stand of the Department.

Appeal stands dismissed as withdrawn. There shall be no order as to costs. Consequently, interim applications stand closed.

(K.R.SHRIRAM, CJ.)

(SUNDER MOHAN, J.)

10.06.2025



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Index : Yes/No
Neutral Citation : Yes/No

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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Income Tax Officer (OSD) & Secretary (DRP-1)
Office of Dispute Resolution Panel-1
Kendriya Sadan, 4th Floor, C Wing
Bengaluru – 560 034.
3. The Deputy Commissioner of Income Tax
Office of the Assistant Commissioner of Income Tax
International Taxation, DCIT INTL Tax 1(2)
Chennai.



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THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN,J.

(sasi)

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