IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.12.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.135 of 2021

The Commissioner of Income Tax
Chennai.

Appellant(s)

Vs

M/s.C.R.Narayana Rao Llp
(now Amalgamated With
M/s.CR Narayana Rao Consultants Pvt Ltd)
No.10, Karpagambal Nagar
Mylapore, Chennai 600004.

Respondent(s)

Prayer : Appeal filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal Madras A Bench, Chennai dated 27.09.2019 passed in ITA No.2968/Chny/2017.

For Appellant(s): Mr.T.Ravi Kumar
Senior Standing Counsel

For Respondent(s): Mr.R.Kumar

JUDGMENT
(Judgment of the Court was delivered by
the Hon'ble Chief Justice)

Heard learned counsel for the appellant/Revenue and learned counsel for the respondent.

2. At the outset, learned counsel for the Revenue fairly submits that it is a case having low tax effect. Therefore, in view of the Circular No.05/2024 dated 15.03.2024 and 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, the appellant/Revenue does not wish to proceed with the matter, though the question of law may be kept open for consideration in the appropriate matter.

3. In that view of the matter, the appeal stands dismissed. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
16.12.2025

kpl

THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

(kpl)

T.C.A.No.135 of 2021

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