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T.C.A.No.460 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03.07.2025

CORAM :

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

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

T.C.A.No.460 of 2023

The Principal Commissioner of Income Tax-4
Chennai 4.

.. Appellant

Vs.

Sivakumaran Pugazhendhi
No.70, Raja Agraharam Street
Poonamallee, Chennai 600 056.
PAN: AIAPP7309R

.. Respondent

Prayer : Appeal filed under Section 260A of the Income Tax Act, 1961
against the order dated 21.09.2022 passed in ITA No.27/CHNY/2022 on
the file of the Income Tax Appellate Tribunal 'C' Bench, Chennai.

For Appellant : Mrs.V.Pushpa
Senior Standing Counsel

For Respondent : No appearance



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JUDGMENT

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

Ms.Pushpa states that the monetary limit involved in this appeal is below the monetary limit prescribed in 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. Counsel says that she 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.

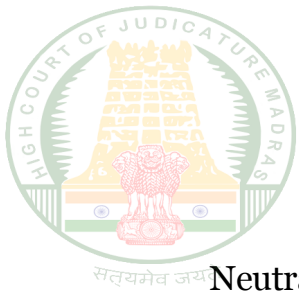
3. Appeal stands dismissed as withdrawn. There shall be no order as to costs.

(K.R.SHRIRAM, CJ)

(SUNDER MOHAN, J.)

03.07.2025

Index : Yes/No



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Neutral Citation : Yes/No
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To

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Deputy Commissioner of Income Tax
Corporate Circle 8(1)
Chennai.
3. The Assistant Commissioner of Income Tax
Corporate Circle 8(1)
Chennai.



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

(kpl)

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