



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18-12-2025

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MRS.JUSTICE K. GOVINDARAJAN THILAKAVADI

TCA Nos. 116 and 117 of 2013

The Commissioner of Income Tax – II ,
2, V.P.Ratnasamy Road,
Madurai – 625 002.

.. Appellant in both TCA's

VS

M/s. Madras Cements Ltd.,
245, TTK Road,
Residency Apartments,
Alwarpet, Chennai – 600 018
PAN : AAB CM 8375 L

.. Respondent in both TCA's

Common Prayer : Appeals filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 24.07.2012 in ITA Nos. 1391/Mds/2011 and 1392/Mds/2011 for the assessment years 2006 – 2007 and 2007 – 2008.

In both TCA's

For Appellant : Mr.V.Mahalingam
Senior Standing Counsel

For Respondent : Mr.P.J.Rishikesh

**COMMON JUDGMENT****(Judgment of the Court was made by Dr.Anita Sumanth J.)**

WEB COPY

Mr.V.Mahalingam, learned Senior Standing Counsel, appearing for the appellant / Department would submit that the Income-Tax Department does not wish to pursue these appeals qua assessment years 2006 – 2007 (T.C.(A) No.116 of 2013) and 2007 – 2008 (T.C.(A) No.116 of 2013) and seeks withdrawal of the same on account of low tax effect, per Circular bearing No.9 of 2024 dated 17.09.2024.

2. Recording the aforesaid submissions, these Tax Case (Appeals) are dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter. No costs.

(A.S.M.,J.) (K.G.T.,J.)**18-12-2025**

SL

Index:Yes/No

Speaking Order

Neutral Citation:Yes



WEB COPY

TCA Nos. 116 and 117 of 2



DR.ANITA SUMANTH J.

AND

K.GOVINDARAJAN THILAKAVADI J.

SL

TCA Nos. 116 and 117 of 2013

18-12-2025



WEB COPY

TCA Nos. 116 and 117 of 2



To

1. M/s. Madras Cements Ltd.,
245, TTK Road,
Residency Apartments,
Alwarpet, Chennai – 600 018.
2. The Income Tax Appellate Tribunal Madras
'D' Bench, Chennai.