IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

T.C.(A) No. 118 of 2013

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

.. Appellant

vs

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

.. Respondent

Prayer : Appeal 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 No. 1655/Mds/2011.

For Appellant	:	Mr.V.Mahalingam Senior Standing Counsel
For Respondent	:	Mr.P.J.Rishikesh

DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

Mr.V.Mahalingam, learned Senior Standing Counsel, appearing for the appellant / Department would submit that the Income-Tax Department does not wish to pursue this appeal qua assessment year 2008 – 2009 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 Recording the aforesaid submissions, this tax case appeal is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter. No costs.

[A.S.M, J.] [M.S.K, J.]
09.12.2025

Index:Yes/No
Neutral Citation:Yes
ssm

To
The Income Tax Appellate Tribunal 'D' Bench, Madras.

T.C.(A).No. 118 of 2013