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T.C.A.Nos. 124 & 125 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

and

THE HONOURABLE MR.JUSTICE P. DHANABAL

T.C.(A) Nos. 124 & 125 of 2013

Commissioner of Income Tax,
121, M.G.Road,
Chennai – 600 034.

.. Appellant
in both appeals

VS

M/s. India Poultry Farm
No.45, NSB Road,
Trichy – 2.
PAN : AAAFT 9753 D

.. Respondent
in both appeals



T.C.A.Nos. 124 & 125 of 2013

Prayer : Appeals filed under Section 260A of the Income-Tax Act, 1961

against the order of the Income Tax Appellate Tribunal 'C' Bench,

Chennai dated 18.05.2012 in ITA Nos. 234/MDS/2012 & 235/MDS/2012.

For Appellant : Mr.Karthik Ranganathan
Senior Standing Counsel

For Respondent : Mr.A.S.Sriraman

COMMON JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

Mr. Karthik Ranganathan, 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 2001 – 2002 and 2002 – 2003 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 Recording the aforesaid submissions, these tax case appeals are dismissed as withdrawn leaving the questions of law open to be decided



T.C.A.Nos. 124 & 125 of 2013

in an appropriate matter. No costs.

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[A.S.M, J.] [P.D.B, J.]

01.12.2025

Index: Yes/No

Neutral Citation: Yes/No

ssm

To

The Income Tax Appellate Tribunal 'C' Bench, Chennai.



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