



WEB COPY

TCA No.550 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 08-12-2025

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

TCA No. 550 of 2013

The Commissioner Of Income Tax
Chennai.

..Appellant(s)

Vs

M/s Hardy Exploration & Production (India) Inc.
Floor No.5, West Minister Building
108, Dr.Radhakrishnan Salai,
Chennai – 600 004.

..Respondent(s)

Prayer : Appeal filed under Section 260A of the Income-Tax Act, 1961
against the order of the Income Tax Appellate Tribunal Madras 'C' Bench,
Chennai dated 24.02.2012 in ITA No.1890/MDS/2011.

For Appellant(s):	Mr.Karthik Ranganathan Senior Standing Counsel for Mr.T.Ravikumar
For Respondent(s):	Mr.Vijayaraghavan For M/s.Subbaraya Aiyar Padmanabhan

Judgment

(Judgment of the Court was 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 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 Recording the aforesaid submissions, this Tax Case (Appeal) is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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.)

08-12-2025

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes

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DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

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