



WEB COPY



T.C.(A).No. 633 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.12.2025

CORAM :

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

T.C.(A) No. 633 of 2013

The Commissioner of Income Tax,  
Chennai.

.. Appellant

vs

M/s. TVS Electronics Ltd  
Jayalakshmi Estate  
New No. 29 (Old No. 8),  
Haddows Road, Chennai – 600 034.

.. Respondent

Prayer : Appeal filed under Section 260A of the Income-Tax Act, 1961  
against the order of the Income Tax Appellate Tribunal Madras 'B'  
Bench, dated 25.05.2012 in ITA No. 811/MDS/2010.

For Appellant : Mr.J.Narayanaswamy  
Senior Standing Counsel

For Respondent : Mr.Venkata Narayanan  
for M/s. Subaraya Aiyar Padmanabhan



T.C.(A).No. 633 of 2013

DR. ANITA SUMANTH,J.  
and

MUMMINENI SUDHEER KUMAR,J.

JUDGMENT

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

Mr.J.Narayanaswamy, 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 2005 – 2006 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 Recording the aforesaid submissions, this tax case appeal is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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.]  
04.12.2025

Index: Yes/No  
Neutral Citation: Yes/No  
ssm

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

T.C.(A).No. 633 of 2013