IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.04.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

T.C.A.Nos.649, 650 and 651 of 2013

Commissioner of Income Tax
Chennai. .. Appellant
in the above TCAs

vs

M/s.Sterling Holiday Resorts (India) Ltd.,
City Tower, No.7, 3rd Cross Street,
Kasthuribai Nagar, Adyar,
Chennai – 600 020.
PAN:AADCS4841D
.. Respondent
in the above TCAs

Common Prayer : Appeals filed under Section 260A of the Income Tax Act, 1961 against order of the Income Tax Appellate Tribunal, Chennai, D Bench, dated 30.08.2012 in ITA Nos. 472, 473 and 160/Mds/2012.

In all T.C.(A)s

For Appellant	:	Mr.T.Ravikumar Senior Standing Counsel
For Respondent	:	Mr.R.Venkata Narayanan for M/s.Subbaraya Aiyar Padmanabhan

DR. ANITA SUMANTH.,J.
and
C.KUMARAPPAN,J.

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

Mr.T.Ravikumar, 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 periods 2006-07 (in TCA No. 649 of 2013), 2007-08 (in TCA No. 650 of 2013) and 2008-09 (in TCA No.651 of 2013) and seek withdrawal of the same on account of the low tax effect per Circular bearing No.9 of 2024 dated 17.09.2024. He has also filed memos dated 06.03.2025 to this effect.

2. Recording the aforesaid memos, these tax case appeals are dismissed as withdrawn leaving the question of law open to be decided in an appropriate matter. No costs.

[A.S.M., J] [C.K.,J]
29.04.2024

Index:Yes/No
Speaking order
Neutral Citation:Yes
sl

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