



T.C.(A).No. 828 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. 828 of 2013

The Commissioner of Income Tax,
Chennai.

.. Appellant

VS

M/s. SPEL Semi Conductor Ltd.,
5, CMDA Industrial Estate,
Marimalar Nagar,
Chennai – 600 032

.. Respondent

Prayer : Appeal filed under Section 260A of the Income-Tax Act, 1961
against the order of the Income Tax Appellate Tribunal Madras 'A'
Bench, dated 28.05.2013 in ITA No. 264/MDS/2013.

For Appellant : Mr.J.Narayanaswamy
Senior Standing Counsel

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



T.C.(A).No. 828 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 Recording the aforesaid submissions, this tax case appeal is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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 ‘A’ Bench, Madras.

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