



WEB COPY



TCA No.305 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.08.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,  
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUNDER MOHAN

TCA No.305 of 2023

Principal Commissioner of Income Tax - 1  
Chennai.

.. Appellant

Vs.

Lakshmanan

.. Respondent

Prayer : Appeal filed under Section 260A of the Income Tax Act, 1961 against the order dated 18.11.2022 passed in ITA No.2744/CHNY/2019 on the file of Income Tax Appellate Tribunal 'A' Bench, Chennai.

For Appellant : Mr.T.Ravikumar  
Senior Standing Counsel

For Respondent : Mr.G.Baskar

JUDGMENT

(Judgment of the Court was delivered by  
the Hon'ble Chief Justice)

Heard learned counsel for the appellant/Revenue and learned  
counsel for the respondent/assessee.



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2. At the outset, learned counsel for the Revenue fairly submits that it is a case having low tax effect. Therefore, in view of the Circular No.05/2024 dated 15.03.2024 and Circular No.09/2024, dated 17.09.2024, issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Government of India, the appellant/Revenue does not wish to proceed with the matter, though the questions of law may be kept open for consideration in the appropriate matter.

3. In that view of the matter, the appeal stands dismissed. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (SUNDER MOHAN,J)  
26.08.2025

Index : Yes/No  
Neutral Citation : Yes/No

kpl



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To

1. The Assistant Registrar  
Income Tax Appellate Tribunal  
"A" Bench, Chennai.
2. The Commissioner of Income Tax (Appeals) - 2  
Chennai.
3. The Income Tax Officer  
Non-Corporate Ward-1(3)  
Chennai.



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THE HON'BLE CHIEF JUSTICE  
AND  
SUNDER MOHAN,J.

(kpl)

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