



TCA No.196 of 2022

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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.09.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

TCA No.196 of 2022

The Commissioner of Income Tax
Chennai.

.. Appellant

Vs.

M/s. Arun Excello Urban Infrastructure Pvt Ltd
Bhattad Towers
18, West Cott Road
Royapettah, Chennai 600 010
PAN: AAGCA2312Q

.. Respondent

Prayer : Appeal filed under Section 260A of the Income Tax Act,
1961 against the order dated 30.11.2021 passed in ITA
No.731/CHNY/2020 on the file of Income Tax Appellate Tribunal 'D'
Bench, Chennai.

For Appellant : Mr.T.Ravikumar
Senior Standing Counsel

For Respondent : M/s. Vandhana Vyas

JUDGMENT



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(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.

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) (G.ARUL MURUGAN,J)
16.09.2025

kpl



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To

1. The Assistant Registrar
Income Tax Appellate Tribunal
'D' Bench, Chennai.
2. The Commissioner of Income Tax,
Chennai.



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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

(kpl)

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