



TCA No.331 of 2020

WEB COPY

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.331 of 2020

The Commissioner of Income Tax  
Chennai.

.. Appellant

Vs.

M/s. Atlas Metal Processors P Ltd.  
29/69, Eldams Road  
Teynampet  
Chennai 600 018  
PAN: AAACA7401Q

.. Respondent

Prayer : Appeal filed under Section 260A of the Income Tax Act,  
1961 against the order dated 23.12.2019 passed in ITA  
No.1995/CHNY/2018 on the file of Income Tax Appellate Tribunal  
'B-SMC' Bench, Chennai.

For Appellant

: Mr.T.Ravikumar  
Senior Standing Counsel



WEB COPY



TCA No.331 of 2020

### JUDGMENT

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

Heard learned counsel for the appellant/Revenue.

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



TCA No.331 of 2020

WEB COPY

- To
1. The Assistant Registrar  
Income Tax Appellate Tribunal  
"B-SMC" Bench, Chennai.
  2. The Commissioner of Income Tax,  
Chennai.



WEB COPY



TCA No.331 of 2020

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

(kpl)

TCA No.331 of 2020

16.09.2025