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T.C.A.No.723 of 2016

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.09.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

TCA No. 723 of 2016

Commissioner of Income-tax 2
No.121, Mahatma Gandhi Road,
Nungambakkam, Chennai.

Appellant(s)

Vs

Gemini Communication Limited
1, Dr. Ranga Road, Alwarpet,
Chennai - 600 018.

Respondent(s)

PRAYER: Appeal filed under Section 260A of the Income-tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "C" Bench, dated 18.3.2016 in ITA.No.1933/Mds/2015.

For Appellant(s): Mr.T.Ravi Kumar,
Senior Standing Counsel

For Respondent(s): M/s.Surabi Puhazhendi



T.C.A.No.723 of 2016

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

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

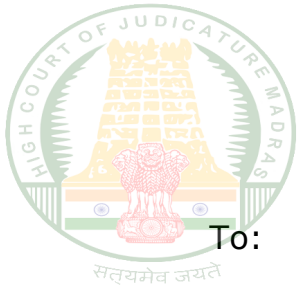
2. At the outset, learned counsel for the Revenue fairly submits that it is a case having low tax effect. Therefore, in view of the Circular No.05/2024 dated 15.03.2024, and Circular No.09/2024, dated 17.09.2024, issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, 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.

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)

09.09.2025

Index : Yes/No
Neutral Citation : Yes/No
sasi



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To:

1. The Deputy Commissioner of Income-tax
Company Circle-II(2), Chennai – 34.
2. The Commissioner of Income-tax (Appeals) 6
121, Mahatma Gandhi Road, Nungambakkam
Chennai – 600 034.
3. The Registrar
Income Tax Appellate Tribunal
Chennai.



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

(sasi)

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