IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

T.C.A. No.336 of 2014

Commissioner of Income Tax,
Media Circle,
121, M.G. Road,
Chennai 600 034 .. Appellant

M/s.Channel Bharath
Entertainment Private Limited
No.22, 1st Cross Street,
II Avenue, Ashok Nagar,
Chennai – 600 083
PAN: AACCC5564C .. Respondent

Prayer : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'B' Bench, Chennai dated 26.09.2013 in I.T.A.No.1075/Mds/2012.

For Appellant	:	Mr.T.Ravikumar Senior Standing Counsel
For Respondent	:	Mr.Tarun G. for Mr.A.S.Sriraman

DR. ANITA SUMANTH,J.
and
MUMMINENI SUDHEER KUMAR,J.

JUDGMENT
(Delivered by Dr. ANITA SUMANTH.,J)

Though this appeal is in relation to an order under Section 263 of the Income-Tax Act, 1961, the demand has been quantified by way of a consequential order of assessment dated 07.03.2013, at a figure less than the threshold stipulated under Circular No.9 of 2024 dated 17.09.2024. Hence, this tax case appeal, relating to Assessment Year 2007-08, is dismissed as withdrawn in light of Circular bearing No.9 of 2024, leaving the questions of law open to be decided in an appropriate matter. No costs.

[A.S.M, J.] [M.S.K, J.]
09.12.2025

Index: Yes/No
Neutral Citation: Yes
Speaking order
vs

To
The Income Tax Appellate Tribunal Madras 'B' Bench,
Chennai.

T.C.A. No.336 of 2014