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T.C.(A).Nos. 411 & 412 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 10.12.2025

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH

and

THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER
KUMAR

T.C.(A) Nos. 411 & 412 of 2014

and M.P.No.1 of 2014

The Commissioner of Income Tax,
Coimbatore.

.. Appellant
in both appeals

VS

Shri S.Martin
335-339, Daisy Plaza,
6th Street, Gandhipuram,
Coimbatore – 641 012

.. Respondent
in both appeals

Prayer in TCA No.411 of 2014 : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, dated 24.10.2013 in ITA No. 1617/Mds/2012.

Prayer in TCA No.412 of 2014 : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate



T.C.(A).Nos. 411 & 412 of 2014

Tribunal Madras 'C' Bench, dated 24.10.2013 in ITA No. 1684/Mds/2012.

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For Appellant : Mr.D.Prabhu Mukunth Arunkumar
Senior Standing Counsel
(in both appeals)

For Respondent : Mr.A.S.Sriraman
(in both appeals)



T.C.(A).Nos. 411 & 412 of 2014

DR. ANITA SUMANTH,J.

and

MUMMINENI SUDHEER KUMAR,J.

JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

Mr.D.Prabhu Mukunth Arunkumar, learned Senior Standing Counsel, appearing for the appellant / Department would submit that the Income-Tax Department does not wish to pursue these appeals qua assessment year 2008 – 2009 and seeks withdrawal of the same on account of low tax effect, per Circular bearing No.9 of 2024 dated 17.09.2024.

2. Recording the aforesaid submissions, these tax case appeals are dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter. No costs. Connected miscellaneous petition is closed.

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

10.12.2025

Index:Yes/No

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T.C.(A).Nos. 411 & 412 of 2014

Neutral Citation:Yes

ssm

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To

The Income Tax Appellate Tribunal 'C' Bench, Madras.

T.C.(A).Nos. 411 & 412 of 2014