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T.C.(A).No. 491 of 2014 etc batch

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. 491, 492, 493, 494, 495 & 496 of 2014
and M.P.Nos.1,1,1,1,1 & 1 of 2014

The Commissioner of Income Tax,
Chennai

.. Appellant
in all appeals

vs

Shri C.Kathirvel,
No.204/175, Flat No.21,
Choolaimedu High Road,
Choolaimedu, Chennai.

.. Respondent
in T.C.A.Nos.491, 495/14

Smt.C.Bhagavathy Velan
No.204/175, Flat No.21,
Choolaimedu High Road,
Choolaimedu, Chennai.

.. Respondent
in TCA No.492/14

Shri N.V.K.Velan
No.204/175, Flat No.21,
Choolaimedu High Road,
Choolaimedu, Chennai.

.. Respondent
in TCA No.493, 496/14

Smt. Anusuya Rayvathi
No.204/175, Flat No.21,
Choolaimedu High Road,



Choolaimedu, Chennai.

T.C.(A).No. 491 of 2014 etc batch

.. Respondent
in TCA No.494/14

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Prayer in TCA No.491 of 2014 : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, dated 29.1.2013 in ITA No. 1300/Mds/2012.

Prayer in TCA No.492 of 2014 : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, dated 29.1.2013 in ITA No. 1301/Mds/2012.

Prayer in TCA No.493 of 2014 : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, dated 29.1.2013 in ITA No. 1302/Mds/2012.

Prayer in TCA No.494 of 2014 : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, dated 29.1.2013 in ITA No. 1303/Mds/2012.

Prayer in TCA No.495 of 2014 : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, dated 29.1.2013 in ITA No. 1335/Mds/2012.

Prayer in TCA No.496 of 2014 : Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, dated 29.1.2013 in ITA No. 1337/Mds/2012.

For Appellant : Dr.S.Sathiya Narayanan
Senior Standing Counsel
(in all appeals)

For Respondent : Mr.R.Vijaya Raghavan
for M/s. Subbaraya Aiyar Padmanabhan
(in all appeals)



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

Dr.S.Sathiya Narayanan, 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 2006 – 07 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 petitions are closed.

[A.S.M, J.] [M.S.K, J.]
10.12.2025

Index: Yes/No
Neutral Citation: Yes
ssm

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



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T.C.(A).No. 491 of 2014 etc batch

DR. ANITA SUMANTH,J.

and

MUMMINENI SUDHEER KUMAR,J.

ssm

T.C.(A).Nos. 491 to 496 of 2014

10.12.2025