IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07.08.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA, CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.107 of 2022

Principal Commissioner of Income Tax
International Taxation
Ward – 1(2)
Chennai 600 034 .. Appellant

-vs-

Smt.Faiza Hameed .. Respondent

Appeal filed under Section 260A of the Income Tax Act, 1961, against the order dated 08.01.2021 passed in ITA No.187/Chny/2019 on the file of the Income Tax Appellate Tribunal, "C" Bench, Chennai for the Assessment Year 2014-15.

For Appellant	:	Mr.Rajasekar
For Respondent	:	Mr.Guruprasad.M.R. for Pass Associates

JUDGMENT
(Judgment of the Court was made by the Chief Justice)

Heard learned counsel for the appellant/Revenue. Mr.M.R.Guruprasad appears 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 proposed may be kept open for consideration in appropriate case.

3. Placing on record such submission, the appeal stands dismissed. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (SUNDER MOHAN, J.)
07.08.2025

Index : Yes/No
Neutral Citation : Yes/No

ss

To

1. The Income Tax Appellate Tribunal
'C' Bench, Chennai

2. The Principal Commissioner of Income Tax
International Taxation
Ward – 1(2)
Chennai 600 034

THE HON'BLE CHIEF JUSTICE
AND
SUNDER MOHAN, J.

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