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T.C.A.No.467 of 2023

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.08.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUNDER MOHAN

T.C.A.No.467 of 2023
and C.M.P.No.20103 of 2023

The Principal Commissioner of Income Tax
Madurai

Appellant

Vs

St. John Freight System Private Limited
C-98, SIPCOT Complex,
Harbour Express Road,
Tuticorin-628 008

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 6.4.2023 in ITA No.2899/Mds/2019.



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For Appellant: Mr.V.Mahalingam
Sr. Standing Counsel

For Respondent: Mr.R.Venkatanarayanan
for M/s.Subbaraya Aiyar
Padmanabhan
Ramamani

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

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 proposed may be kept open for consideration in the appropriate matter.



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3. In that view of the matter, the appeal stands dismissed.

There shall be no order as to costs. Consequently, connected miscellaneous petition is closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ)

(SUNDER MOHAN,J)

19.08.2025

Index : Yes/No

Neutral Citation : Yes/No

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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
"B" Bench, Chennai.
2. The Commissioner of Income Tax (Appeals),
Chennai-34.
3. The Deputy Commissioner of Income Tax,
Central Circle-1, Madurai-2.



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

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