



WEB COPY

TCA NO. 345 of 2023



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2025

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

TCA NO. 345 of 2023

The Pr Commissioner of Income Tax -1
Chennai.

Appellant(s)

Vs

M/s. Anand Engineering Products Pvt Ltd
No. 12/18, Abirami Flats, Ground Floor, Ramakrishna Street, T.
Nagar, Chennai - 600 017, PAN - AAFCA1512R.

Respondent(s)

TCA NO. 345 of 2023

For Appellant(s):

Mr.T.Ravi Kumar, Senior Standing Counsel For The Appellant.

For Respondent(s):

Not Ready In Notice For The Respondent.

ORDER

(Order of the Court was made by the Hon'ble Anita Sumanth J.)

Private notice was ordered on 06.07.2023, which, as per the affidavit of service, was attempted to be served on the respondent but was returned stating that the assessee has left the premises.

2. Mr.T.Ravi Kumar, learned Senior Standing Counsel appearing for the Income Tax



Department does not wish to pursue this appeal and seeks withdrawal of the same on account of low tax effect per Circular bearing No.9 of 2024 dated 17.09.2024.

3. In light of the fact that Mr.Ravikumar, learned Senior Standing Counsel for the appellant only seeks withdrawal of this appeal, we do not press the aspect of service.
4. Hence, keeping the questions of law alive for determination in an appropriate case, this appeal relating to assessment year 2013-14 is dismissed as withdrawn. No costs.

(ANITA SUMANTH J.) (G.ARUL MURUGAN J.)
27-01-2025

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TCA NO. 345 of 2023

To

1. M/s. Anand Engineering Products Pvt Ltd
No. 12/18, Abirami Flats, Ground Floor, Ramakrishna Street, T. Nagar,
Chennai - 600 017, PAN - AAFCA1512R.