



T.C.A.No.819 of 2017

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 26.08.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE SUNDER MOHAN

T.C.A.No.819 of 2017

The Principal Commissioner of Income Tax,
No.3, Gandhi Road,
Salem.

Appellant

Vs

C.R.Selvaraju,
NSR Mall, D.No.195,
Salem Road, Namakkal Post,
Namakkal District-637 001

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "D" Bench, Chennai, dated 12.7.2017 in ITA No.1012/Mds/2017.



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For Appellant: M/s.P.E.R.Mangala Suvigaran
Jr. Standing Counsel

For Respondent: M/s.G.Vardhini Karthik

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 framed 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.

(MANINDRA MOHAN SHRIVASTAVA, CJ)

(SUNDER MOHAN,J)

26.08.2025

Index : Yes/No
Neutral Citation : Yes/No
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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
"D" Bench, Chennai.
2. The Commissioner of Income-tax Appeals,
Chennai.
3. The Income Tax Officer,
Ward-1, Namakkal.



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THE HON'BLE CHIEF JUSTICE
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SUNDER MOHAN,J.

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