IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.06.2025

CORAM :

THE HON'BLE MR.K.R.SHRIRAM, CHIEF JUSTICE

AND

THE HON'BLE MR.JUSTICE SUNDER MOHAN

TCA No.93 of 2025
and CMP Nos.13241 and 13242 of 2025

Commissioner of Income Tax
International Taxation
Chennai - 600 034.

Appellant

Vs

M/s.Amec Foster Wheeler (Holdings) Ltd.,
6th Floor Zenith Building
Ascendas IT Park CSIR Road
Taramani
Chennai-600 013
PAN: AABCF 2821N

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 22.12.2023 in IT(TP) A No.15/Chny/2023.

For Appellant:	Mr.R.Karthik Ranganathan Sr. Standing Counsel
For Respondent:	Mr.N.V.Balaji

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Mr.Karthik states that the monetary limit involved in this appeal is below the monetary limit prescribed in 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. Counsel says that he has instructions, therefore, to withdraw the appeal.

2. Counsel also states that the withdrawal is only due to the monetary limit and without conceding the stand of the Department.

Appeal stands dismissed as withdrawn. There shall be no order as to costs. Consequently, interim applications are closed.

(K.R.SHRIRAM, CJ.) (SUNDER MOHAN, J.)
12.06.2025

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
   International Taxation
   Chennai-600 034

3. The Deputy Commissioner of Income Tax
   International Taxation 1(1)
   Chennai

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

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TCA No.93 of 2025

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