IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: **29-01-2025**

CORAM

THE HONOURABLE DR JUSTICE ANITA SUMANTH

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

TCA NO. 2 of 2025

AND CMP NO. 278 OF 2025

Commissioner Of Income Tax
International Taxation, Chennai - 034.

Appellant(s)

Vs

Same Deutz Fahr Italia Spa
No.15, Viale Francesco Cassani 15 Italy, C/o. SAME Deutz Fahr India Pvt. Ltd, 72M, SIPCOT Industrial Complex, Ranipet, Vellore, Tamil Nadu.

Respondent(s)

CMP NO. 278 of 2025

Commissioner Of Income Tax

International Taxation, Chennai - 034.

Appellant(s)

Vs

Same Deutz Fahr Italia Spa
International Taxation, Chennai - 034.

Respondent(s)

TCA NO. 2 of 2025

For Appellant(s):

Mr.Dinesh For
Mr.Karthik Ranganathan, Senior Standing Counsel For The Appellant.

For Respondent(s):

CHENNAI

Dr.ANITA SUM

G.ARUL MURUGAN,J.

JUDGMENT

(Judgment of the Court was delivered by the Hon'ble Anita Sumanth J.)

Mr.Dinesh, learned counsel on behalf of Mr.Karthik Ranganathan, learned Senior Standing Counsel, appearing for the appellant/Department would submit that the Income-Tax Department does not wish to pursue this appeal relating to assessment year 2013 – 14 and seeks withdrawal of the same on account of the low tax effect per Circular bearing No.9 of 2024 dated 17.09.2024.

2. Recording the aforesaid submission, this tax case appeal and the connected Miscellaneous Petition are dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.

(ANITA SUMANTH J.)   (G.ARUL MURUGAN J.)
29-01-2025

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TCA NO. 2 of 2025

To

1. Same Deutz Fahr Italia Spa
No.15, Viale Francesco Cassani 15 Italy, C/o. SAME Deutz Fahr India Pvt. Ltd, 72M, SIPCOT Industrial Complex, Ranipet, Vellore, Tamil Nadu.

TCA NO. 2 of 2025
AND CMP NO. 278 OF 2025