IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.09.2025

CORAM

THE HON'BLE MR.MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HON'BLE MR.JUSTICE G.ARUL MURUGAN

TCA No.831 of 2019

Commissioner of Income Tax
Trichy. .. Appellant

-vs-

M/s.The Tamil Nadu State Transport
Corporation (Kumbakonam) Ltd.,
No.27 Railway Station New Road,
Kumbakonam 612 001.
(PAN: AAACC1294K) .. Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961, against the order dated 30.01.2015 passed in ITA No.812/Mds/2014 on the file of the Income Tax Appellate Tribunal, Madras "B" Bench, Chennai, for the Assessment Year 2007-08.

For Appellant : Mr.V.Mahalingam
Senior Standing Counsel
and
Mr.P.E.R.Mangala Suvigaran,
Junior Standing Counsel

For Respondent : Mr.G.Tarun
for Mr.A.S.Sriraman

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JUDGMENT
(Delivered by the Hon'ble Chief Justice)

Heard learned counsel for the appellant/Revenue. Mr.G.Tarun, learned counsel, appears 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 question of law may be kept open for consideration in the appropriate matter.

In that view of the matter, the appeal stands dismissed. There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ.) (G.ARUL MURUGAN, J.)
22.09.2025

Index : Yes/No
Neutral Citation : Yes/No
sra

To

1. The Income Tax Appellate Tribunal,
   Madras 'B' Bench, Chennai.

2. The Commissioner of Income Tax,
   Trichy.

THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN, J.

(sra)

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