IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 19.08.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE SUNDER MOHAN

T.C.A.No.58 of 2022

The Commissioner of Income Tax
Corporate Circle -2
Madurai

Appellant

Vs

TVS Logistics Services Limited
7-B, TVS Building West Veli Street
Madurai-625 001

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 9.6.2016 in ITA No.458/Mds/2016.

For Appellant: Mr.V.Mahalingam
Sr. Standing Counsel

For Respondent: Mr.Muthu Venkataraman

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 may be kept open for consideration in the appropriate matter.

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)
19.08.2025

Index : Yes/No
Neutral Citation : Yes/No
bbr

To:

1. The Assistant Registrar
   Income Tax Appellate Tribunal
   "D" Bench, Chennai.

2. The Dispute Resolution Panel-2,
   Bengaluru.

3. The Deputy Commissioner of Income-tax,
   Corporation Circle-2, Madurai.

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

bbr

TCA No.58 of 2022

19.08.2025