IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12.09.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.901 of 2018
and C.M.P.No.21956 of 2018

The Commissioner of Income Tax
Circle 1
Tirunelveli

Appellant

Vs

V.Sivasubramanian
Prop: Santhi Sweets
Tirunelveli Junction

Respondent

PRAYER: Appeal filed under Section 260A of the Income-tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras "B" Bench, dated 31.5.2018 in ITA No.1941/Chny/2017.

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

JUDGMENT

(Delivered by the Hon'ble Chief Justice)

Heard learned counsel for the appellant/Revenue.

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 proposed 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. Consequently, connected miscellaneous petition is closed.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)
12.09.2025

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

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

2. The Commissioner of Income Tax (Appeals),
   Chennai-34.

3. The Assistant Commissioner of Income Tax,
   Central Circle-II, Madurai.

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

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T.C.A.No.901 of 2018

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