



T.C.A.No.89 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16.12.2025

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.89 of 2021

The Principal Commissioner Of Income Tax
Corporate Ward 2(2)
Chennai 34.

Appellant(s)

Vs

M/s.Four M Maritime Pvt., Ltd.
No.4, Buhari Towers, Moores Road
Egmore
Chennai 31.
PAN AAACF6163E

Respondent(s)

Prayer : Appeal filed under Section 260A of the Income Tax Act, 1961,
against the order of the Income Tax Appellate Tribunal, Madras C
Bench dated 31.07.2018 in ITA No.207/Chny/2018.

For Appellant(s): Mr.T.Ravi Kumar
Senior Standing Counsel

For Respondent(s): Mr.G.Baskar



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JUDGMENT

(Judgment of the Court was delivered by
the Hon'ble Chief Justice)

Heard learned counsel for the appellant/Revenue and learned
counsel for the respondent.

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.

3. 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)
16.12.2025

kpl

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

(kpl)

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