



WEB COPY

TCA No. 1273 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 12-03-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

TCA No. 1273 of 2009

The Commissioner of
Income Tax VIII, Chennai.

..Appellant

Vs

M/s. Select Leather Finishers
104-C, Sipcot Industrial Complex,
Ranipet, Vellore Dist.

..Respondent

PRAYER: Tax Case (Appeal) is filed under Section 260A of the Income-Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, "C" Bench, Chennai in ITA No.106/Mds/2008 for the Assessment Year 2002-03.

For Appellant:

Mr.S.Rajesh
Junior Standing Counsel (IT) for
Mr.J.Narayanaswamy
Senior Standing Counsel (IT)

For Respondent:

Mr.Philip George

JUDGMENT

(Judgment of the Court was delivered by Dr.G.Jayachandran J.)

As the disputed tax amount is below the threshold limit prescribed under



Circular Nos. 5 and 9 of 2024, this Tax Case Appeal filed by the Department stands dismissed.

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(G.J.,J.) (S.S.A.,J.)

12-03-2026

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Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

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**DR.G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.**

rpl

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