



WEB COPY

TC No. 545 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21-04-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

TC No. 545 to 551, 553, 555 and 556 of 2008

Commissioner Of Income Tax
Chennai

..Petitioner(s)-All Cases

Vs

1. KUMARI J.JAYALALITHA (Died)
36 Poes Garden Chennai 600 086
2. J.Deepa
D/O. Jayakumar, Old No.9 New No.13
Sivagnanam Street T.Nagar Chennai 600 017
3. J.Deepak
D/O. Jayakumar, Old No.9 New No.13
Sivagnanam Street T.Nagar Chennai 600 017

..Respondent(s)-All
Cases

Prayer: These Tax Cases are filed against the orders, dated 11.01.2008, passed in ITA.Nos.1277/Mds/1997, ITA.Nos.1230/Mds/1997, ITA.Nos.482/Mds/2000, ITA.Nos.429/Mds/2000, ITA.Nos.481/Mds/2000, ITA.Nos.428/Mds/2000, ITA.Nos.1836/Mds/1997, ITA.Nos.1868/Mds/1997, ITA.Nos.1006/Mds/1999 and ITA.Nos.1007/Mds/1999, by the Income Tax Appellate Tribunal, Madras, B-Bench.

For Petitioner(s):

Mr.D.Prabhu Mukunth Arunkumar, Sr.Standing
Counsel-All Cases



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For Respondent(s):

Mr.M.Sathya Kumar For R2 (in All Cases)
Mr.L.SUDARSANAM-R3 (in all cases)

Order

(Order of the Court was made by Dr.G.Jayachandran J.)

In all these Tax Cases, the respective disputed tax is below Rs.2 crores, which is the monetary limit for filing of income tax appeals before the High Court, in view of the Circular No.9/2024 (F.No.279/Misc./M-71/2024/ITJ), dated 17.09.2024. Hence, the learned Senior Standing Counsel for the Appellant seeks to withdraw these Tax Cases, with a liberty to approach appropriate forum. Hence, in the light of the above said Circular, dated 17.09.2024, this Tax Cases are dismissed, as withdrawn. No costs. The Appellant is at liberty to agitate the substantial questions of law raised in these Tax Cases, in appropriate case.

(G.J.,J.) (S.S.A.,J.)
21-04-2026

Index: Yes/No

Speaking/Non-speaking order

Neutral Citation: Yes/No

SRCM



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

SRCM

**TC No. 545 to 551, 553,
555 and 556 of 2008**

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