IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN
AND
THE HON'BLE MR.JUSTICE R.SAKTHIVEL

Tax Case Appeal Nos. 870 and 871 of 2008
and
M.P.Nos.1 & 1 of 2008

The Commissioner of Income Tax
Central -III, Madras.

..Petitioner

Vs

D.Subbiah

..Respondent

TC No. 871 of 2008

The Commissioner of Income Tax
Central -III, Madras

..Petitioner

Vs

D.Vasanthakrishnan

..Respondent

COMMON PRAYER: Tax Case (Appeals) are filed under Section 260A of the Income-Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, "D" Bench, Chennai dated 31.05.2007 passed in I.T.(SS).A.No.48/Mds/2005.

For Appellant: Mr.V.Mahalingam [in both cases]
Senior Standing Counsel

For Respondent: Ms.Avantika.B for

Mr.Niranjan Rajagopal [in both cases]

<u>COMMON JUDGMENT</u>

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

It is represented by the learned Standing Counsel appearing for the Revenue that the tax involved in these appeals falls within the monetary threshold limits prescribed under Circular Nos. 5 and 9 of 2024. Hence, the Department seeks permission of this Court to withdraw these appeals on account of low tax effect.

2. In view of the submissions made and the circular issued by the Central Board of Direct Taxes (CBDT), these Tax Case Appeals stand dismissed as withdrawn, without prejudice to the rights of the Revenue to pursue the substantial questions of law involved herein in any other appropriate case. No costs. Consequently, the connected Miscellaneous Petitions are closed.

(G.J.,J.) (R.S.V.,J.)
17-04-2026
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Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

rpl

DR.G.JAYACHANDRAN J.
and
R.SAKTHIVEL J.

rpl

Tax Case Appeal Nos. 870 and 871 of 2008
and
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