



WEB COPY

TCA No. 576 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-04-2026

CORAM

THE HON'BLE Dr.JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE R.SAKTHIVEL

TCA No. 576 of 2009

and

M.P.No.1 of 2009

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The Commissioner Of Income Tax
Pondicherry.

..Appellant

Vs.

Shri R.V.Ravi Kumar
No.17, Kamaraj Salai Pondicherry.

..Respondent(s)

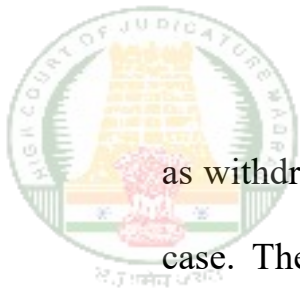
For Appellant : Dr.S.Sathiyarayanan,
Senior Standing Counsel

For Respondent : No appearance

JUDGMENT

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

This appeal is filed by the Revenue. The disputed tax is below Rs.2 crores and therefore, in the light of the CBDT Circular No.9 of 2024, dated 17.09.2024, this appeal is withdrawn. In the result, this appeal stands dismissed



as withdrawn, leaving the question of law open to be decided in the appropriate case. There shall be no order as to costs. Consequently, the Miscellaneous Petition is closed.

(G.J.,J.) (R.S.V.,J.)
16-04-2026

CS

To

1. The Commissioner of Income Tax, Pondicherry.
2. The Registrar, Income Tax Appellate Tribunal,
“C” Bench, Chennai.



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Dr.G.JAYACHANDRAN, J

and

R.SAKTHIVEL, J

CS

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