IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 18.03.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE
AND
THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.29 of 2026

The Principal Commissioner of Income Tax
Coimbatore.

Appellant

Vs

Gajendramurthy Rangappa
D.No.3/207/A-T, Avalapall,
Hosur – 635 109.

Respondent

PRAYER: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal "A SMC" Bench, Chennai, dated 9.9.2025 in ITA No.1583/Chny/2025.

For Appellant: Mr.V.Mahalingam
Sr. Standing Counsel

JUDGMENT
(Delivered by the Hon'ble Chief Justice)

Learned counsel for the appellant states that the monetary limit involved in this appeal is below the monetary limit prescribed in

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. Learned counsel says that he has instructions to withdraw the appeal.

2. Learned counsel also states that the withdrawal is only due to the monetary limit and without conceding the stand of the Department.

3. The tax case appeal stands dismissed as withdrawn. There shall be no order as to costs.

(SUSHRUT ARVIND DHARMADHIKARI, CJ) (G.ARUL MURUGAN,J)

18.03.2026

Index : Yes/No
Neutral Citation : Yes/No
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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.

2. The Prl. Commissioner of Income Tax-1,
Coimbatore.

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

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