



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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DATED: 15.04.2026

CORAM

**THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE R.SAKTHIVEL**

T.C.A.No.381 of 2010

Commissioner of Income Tax,
Central II, Chennai

..Appellant/Appellant

/versus/

M/s Chitra Bio Energy Ltd.,
Now known as M/s Auro Mira Bio Energy
Pudukottai Ltd.,
29, Shafee Mohammed Road,
Thousand Lights, Chennai 600 006.

..Respondent/Respondent

Tax Case Appeal has been filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, Chennai “B” Bench, Dated 17.07.2009 Block Assessment Period 01.04.1996 to 27.03.2003.

For Appellant :Dr.S.Sathiyarayanan, Sr.St.C

For Respondent :Mr.A.S.Sivaraman



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JUDGMENT

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

Challenging the order passed by the Income Tax Appellate Tribunal in I.T. (SS)A.No.70/Mds/2008 dated 17.07.2009, the Revenue has preferred the present appeal.

2.The disputed tax liability in the present case is Rs.1,48,69,869/-. As per Circular No.9 of 2024 dated 17.09.2024 issued by the Central Board of Direct Taxes, the monetary limit prescribed for filing appeal by the Revenue before this Court is Rs.2 crores. Since the tax effect involved in this appeal is less than Rs.2 crores and in view of the circular No.9 of 2024, this Tax Case Appal is dismissed as withdrawn, with liberty to the Revenue to raise the substantial question of law in an appropriate case. No costs.

(Dr.G.JAYACHANDRAN,J.)

(R.SAKTHIVEL,J.)

15.04.2026

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Index:yes/no

Neutral citation:yes/no



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