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T.C.A.No.9 of 2010

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2026

CORAM

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

T.C.A.No.9 of 2010

The Commissioner of Income Tax,
Business as Circle V, Chennai.

..Appellant/Respondent

/versus/

Vijayakumar Ganhar,
New No.275, Velachery Main Road,
Velacherry, Chennai 42.

..Respondent/Apellant

Tax Case Appeal has been filed under Section 260A of the Income Tax Act, 1961, against the Order of Income Tax Appellate Tribunal, Madras “D” Bench, Chennai dated 06.05.2009 passed in ITA No.796/Mds/2008.

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

For Respondent :No appearance



T.C.A.No. 796/2008

JUDGMENT

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Challenging the order passed by the Income Tax Appellate Tribunal in ITA No.796/Mds/2008, dated 06.05.2009, the Revenue has preferred the present appeal.

2.The disputed tax liability in the present case is less than Rs.2 crores. 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in this appeal is less than Rs.2 crores and in view of the circular No.9 of 2024, this Tax Case Appal is dismissed as withdrawn, with liberty to the Revenue to raise the substantial question of law in an appropriate case.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

ari
Index:yes/no
Neutral citation:yes/no



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