



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 17-04-2026

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CORAM

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

Tax Case Appeal No. 980 of 2010

Commissioner of Income Tax III
Chennai.

..Appellant

Vs

M/s.Nilakantan & Brothers
Constructions Pvt. Ltd.,
2, First Floor, Gokul Towers,
7 C.P.Ramaswamy Road,
Chennai-18.

..Respondent

PRAYER: Tax Case (Appeal) is filed under Section 260A of the Income-Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, “B” Bench, Chennai dated 23.04.2010 in ITA No.125/Mds/2009.

For Appellant:

Ms.V.Pushpa

For Respondent:

Mr.A.S.Sriraman

JUDGMENT

(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 this appeal 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 the appeal on account of low tax effect, with liberty to raise the substantial questions of law in an appropriate case in the future.

2. In view of the submissions made and the circular issued by the Central Board of Direct Taxes (CBDT), this Tax Case Appeal stands dismissed as withdrawn. However, such dismissal is without prejudice to the rights of the Revenue to pursue the substantial questions of law involved in any other appropriate case. No costs.

(G.J.,J.) (R.S.V.,J.)
17-04-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

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

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