



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 Nos. 992 of 2010 and 612 of 2014

Commissioner of Income Tax,
Chennai

..Appellant

Vs

1. Shri Harshad V Doshi (died)
2. Yasumathi H Doshi
W/o.Harshad V Doshi
3. Nisha Paresh Vora
D/o.Harshad V Doshi
4. Mehul H Doshi
S/o. Harshad V Doshi
5. Jiga H Doshi
S/o.Harshad V Doshi

[R1 Died, RR2 To R5 are brought on record as
LRs of deceased first respondent viz, Harshad
V Doshi, vide order of Court dated 07/11/2022,
made in CMP.No.18889/2022 in T.C.A.No.992
of 2010 (SVNJ and CSNJ)]

..Respondents

TCA No. 612 of 2014

The Commissioner of Income Tax,
Chennai.

..Appellant



Vs

T.Chitty Babu

46-g Square, Old Mahabalipuram Road,
Kandanchavady Ch 33

..Respondent

PRAYER in TCA.No.992/2010: Tax Case (Appeal) is filed under Section 260A of the Income-Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, “D” Bench, Chennai dated 23.04.2010 in ITA No.1367/Mds/09.

PRAYER in TCA.No.612/2014: Tax Case (Appeal) is filed under Section 260A of the Income-Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, “A” Bench, Chennai dated 19.09.2011 in ITA No.934/Mds/2010.

For Appellant: Mr.T.Ravi Kumar [in both cases]
Senior Standing Counsel

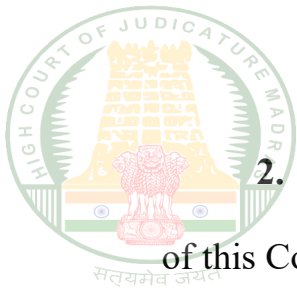
For Respondents: Mr.R.Sivaraman [in TCA.No.992/2010]
For R2 to R5

Mr.A.S.Sriraman [in TCA.No.612/2014]

COMMON JUDGMENT

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

When these Tax Case Appeals were taken up for hearing, the learned Standing Counsel appearing for the Appellant-Department filed a Memo stating that the tax effect involved in these appeals is less than the monetary limit as prescribed by the Central Board of Direct Taxes (CBDT) vide Circular No. 5 of 2024 as amended by Circular No. 9 of 2024.



2. The learned counsel for the appellant, therefore, seeks permission of this Court to withdraw these appeals on account of low tax effect.

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3. In view of the Memo filed and the submissions made by the learned Standing Counsel for the Department, these **Tax Case Appeals are dismissed as withdrawn.** No costs.

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

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

rpl

To

The Commissioner of Income Tax,
Chennai.



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TCA No. 992 of 2



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

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Tax Case Appeal Nos. 992 of 2010 and 612 of 2014

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