IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27.02.2026

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE C.KUMARAPPAN

T.C.A.Nos. 378 & 379 of 2011

Commissioner of Income Tax - II
Tiruchirapalli - 620 001

.. Appellant
in both appeals

vs

M/s.Bharat Heavy Electricals Ltd
(In respect of the income of M/s. Wagner Biro, Austria)
Royalty Section,
BHEL Trichy - 620 014 .. Respondent
in both appeals

Prayer in TCA No. 378 of 2011: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai dated 04.02.2011 passed in ITA No. 185/Mds/2005.

Prayer in TCA No. 379 of 2011: Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai dated 04.02.2011 passed in ITA No. 186/Mds/2005.

(In Both)

For Appellant	:	Mr.V.Mahalingam Senior Standing Counsel
For Respondents	:	Mr.R.Vijayaraghavan for M/s. Subbaraya Aiyar Padmanabhan

DR. ANITA SUMANTH, J.
and
C.KUMARAPPAN, J.

COMMON JUDGMENT
(Delivered by Dr. ANITA SUMANTH,J)

Mr.V.Mahalingam, learned Senior Standing Counsel, appearing for the appellant / Department would submit that the Income-Tax Department does not wish to pursue these appeals qua assessment years 1991-92 (in TCA No.378 of 2011) and 1992 – 93 (in TCA No.379 of 2011) and seeks withdrawal of the same on account of low tax effect, per Circular bearing No.9 of 2024 dated 17.09.2024.

2. Recording the aforesaid submissions, these tax case appeals are dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter. No costs.

[A.S.M, J.] [C.K, J.]
27.02.2026

Index:Yes/No
Neutral Citation:Yes
ssm

To
1.The Commissioner of Income Tax – II, Tiruchirapalli - 620 001
2.The Income Tax Appellate Tribunal, Madras 'C' Bench, Chennai.

T.C.A.Nos. 378 & 379 of 2011