



TCA No.59 of 2021

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 30.01.2026

CORAM :

THE HONOURABLE MR. MANINDRA MOHAN SHRIVASTAVA,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.59 of 2021

The Commissioner of Income Tax
Corporate Circle 4(1)
Chennai

Appellant

Vs

Hemalatha Rajan
Flat No.C3, 3rd Floor,
Golden Kings Court,
No.61, Tas Enclave,
10th Main Road, Anna Nagar,
Chennai 600 040

Respondent

Prayer: Appeal filed under Section 260A of the Income Tax Act, 1961
against the order of the Income Tax Appellate Tribunal "C" Bench,
Chennai, dated 17.10.2019 in ITA No.668/Chny/2019.



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For Appellant:

Dr.S.Sathiyarayanan
Sr. Standing Counsel

For Respondent:

Ms.Sonali Kothari .S
for Mr.S.P.Chidambaram

JUDGMENT

(Order of the Court was made by the Hon'ble Chief Justice)

Heard.

2. Learned counsel for the appellant/Revenue, at the outset, submits that it is a case having low tax effect. Therefore, in view of the Circular No.05/2024 dated 15.03.2024, and Circular No.09/2024, dated 17.09.2024, issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Government of India, the appellant/Revenue does not wish to proceed with the matter, though the question of law may be kept open for consideration in the appropriate matter.



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3. In that view of the matter, the appeal stands dismissed.

There shall be no order as to costs.

(MANINDRA MOHAN SHRIVASTAVA, CJ) (G.ARUL MURUGAN,J)

30.01.2026

Index : Yes/No
Neutral Citation : Yes/No
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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
"C" Bench, Chennai.
2. The Commissioner of Income-tax Appeals-8
Chennai.
3. The Dy. Commissioner of Income Tax
Corporate Circle-4(1), Chennai.



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