IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04-03-2026

CORAM

THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE SHAMIM AHMED

T.C.A.Nos.107 and 108 of 2015

T.C.A.No.107 of 2015:
The Commissioner of Income Tax,
Circle-II, Madurai. … Appellant/Appellant

Vs.

M/s The Madurai District Central
Co-operative Bank Limited,
187, North Veli Street,
Madurai.
PAN:AADFT2450J
… Respondent/Respondent

Prayer:
Tax Case Appeal is filed under Section 260-A of the Income Tax Act, 1961, against the order of Income Tax Appellate Tribunal, Madras, "D" Bench, Chennai, dated 02.09.2014 in ITA No.1715/MDS/2014.

For Appellant: Mr.V.Mahalingam, Senior Standing Counsel and

Mr.P.E.R.Mangala Suvigaran, Junior Standing Counsel

For Respondent: Mr.N.V.Balaji

T.C.A.No.108 of 2015

The Commissioner of Income Tax,
Circle-II, Madurai.

… Appellant/Appellant

Vs.

M/s The Madurai District Central
Co-operative Bank Limited,

187, North Veli Street,
Madurai.
PAN:AADFT2450J

… Respondent/Respondent

Prayer:

Tax Case Appeal is filed under Section 260-A of the Income Tax Act, 1961, against the order of Income Tax Appellate Tribunal, Madras, "D" Bench, Chennai, dated 02.09.2014 in ITA No.1716/MDS/2014.

For Appellant: Mr.V.Mahalingam, Senior Standing Counsel and

Mr.P.E.R.Mangala Suvigaran, Junior Standing Counsel

For Respondent: Mr.N.V.Balaji

COMMON JUDGMENT

These appeals have been filed by the Department against the respondent Society, changeling the order passed by the Income Tax Appellate Tribunal for the assessment years 2009-2010 and 2010-2011 and are now before this Court for consideration.

2. The disputed tax for the assessment years 2009-2010 is Rs.1,50,22,050/- which is the subject matter of T.C.A.No.107 of 2015. Insofar as the assessment year 2010-2011, the disputed tax amount is Rs.1,65,93,239/-. Since the Government through Central Board of Direct Taxes (CBDT) has taken a policy decision to withdraw the appeals in cases where the tax effect is less

than Rs.2 crores. Circular No.9 of 2024, dated 15.03.2024 been issued and as per the said Circular, all the appeals pending before the High Court where the monetary limit involved is less than Rs.2 crores are to be withdrawn.

3. The learned Senior Standing Counsel appearing for the Department submitted that the appeals under consideration are covered by Circular No.9 of 2024 and therefore, seeks leave of this Court to withdraw the appeals.

4. Recording submission, these appeals are dismissed as withdrawn. The substantial questions of law raised in these appeals are left open to be decided in an appropriate case and the withdrawal of these appeals shall not prejudice the rights of the Department to raise such question of law in any other appropriate case. No costs.

(G.JAYACHANDRAN, J.) **(SHAMIM AHMED, J.)**

04.03.2026

Neutral Citation:Yes/No
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Dr.G.JAYACHANDRAN, J.
AND

SHAMIM AHMED, J.
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T.C.A.Nos.107 and 108 of 2015

04-03-2026