



WEB COPY

T.C.A. No.18 of 2015 & 436 of 2005

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 24.02.2026

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER
KUMAR

T.C.A. No. 18 of 2015 & 436 of 2005

TCA No. 18 of 2015

The Commissioner of Income Tax II,
Tiruchirapalli.

.. Appellant

VS

M/s.Wagner Biro Austria
By Agent Bharat Heavy Electricals Ltd
High Pressure Boiler Plant,
Tiruchirapalli - 620 014

.. Respondent

T.C.A.No. 436 of 2005

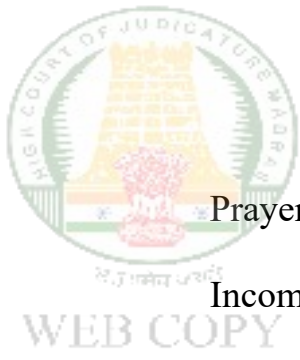
Commissioner of Income Tax,
Thruchy II

.. Appellant

VS

M/s Waganor Biro
By Agent BHEL Ltd
Thruchy 620 014

.. Respondent



T.C.A. No.18 of 2015 & 436 of 2005

Prayer in TCA No.18 of 2015: 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 13.07.2004 in I.T.A. No.1686/Mds/1998.

Prayer in TCA No.436 of 2005: Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'A' Bench, Chennai dated 23.5.2003 in I.T.A. No.1266/Mds/1995.

For Appellant : Mr.Mahalingam
Senior Standing Counsel

For Respondent : Mr.R.Vijayaraghavan
for M/s.Subbraraya Aiyar Padmanabhan

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

Mr.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 and seeks withdrawal of the same on account of low tax effect, per Circular bearing No.9 of 2024 dated 17.09.2024.



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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dismissed as withdrawn leaving the questions of law open to be decided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.] [M.S.K, J.]
24.02.2026

Index:Yes/No

Neutral Citation:Yes

ssm

To

1.The Commissioner of Income Tax II,
Tiruchirapalli.

2.The Income Tax Appellate Tribunal Madras 'A' Bench,
Chennai.



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T.C.A. No.18 of 2015 & 436 of 2005

DR. ANITA SUMANTH, J.
and
MUMMINENI SUDHEER KUMAR, J.

ssm

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