



WEB COPY

T.C.(A) No.106 of 2013

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 20.02.2026

CORAM :

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

T.C.(A) No.106 of 2013

The Commissioner of Income tax,
Chennai.

.. Appellant

VS

M/s B.L.Steels
No.67, Happy Building,
1st Floor, Sembudoss Street,
Chennai 600 001
PAN : AADFB2991G

.. Respondent

Prayer: Appeal filed under Section 260A of the Income-Tax Act, 1961
against the order of the Income Tax Appellate Tribunal Madras 'B'
Bench, Chennai dated 19.07.2012 in I.T.A. No.637/Mds/2012.

For Appellant : Mr.J.Narayanasamy
Senior Standing Counsel

For Respondent : Mr.H.Yeshwanth Kumar



T.C.(A) No.106 of 2013

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

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

Mr.J.Narayanasamy, learned Senior Standing Counsel, appearing for the appellant / Department would submit that the Income-Tax Department does not wish to pursue this appeal qua assessment year 2008-09 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 Recording the aforesaid submissions, this tax case appeal is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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.]
20.02.2026

Index: Yes/No
Neutral Citation: Yes
Speaking order
ssm

To
The Income Tax Appellate Tribunal Madras 'B' Bench,
Chennai.

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