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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 03-02-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

**TCA Nos. 252 of 2013 and 875 of 2017
and CMP NO. 21928 OF 2017**

K.M.Mammen

17, Boat Club Rd, 3rd Avenue, R.A.Puram, Chennai.

..Appellant in both
T.C.(A)s

Vs

The Deputy Commissioner Of
Income Tax, Central Circle Iv (1) Chennai.

..Respondent in both
T.C.(A)s

APPEALS filed under Section 260 A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'B' Bench Chennai, dated 25.02.2013 in I.T.A.No.870/Mds/2011 and 27.09.2017 in ITA.No.1382/Mds/2014 for assessment year 2002-03.

For Appellant in T.C.(A) No.252 of 2013: Mr. R.Murugan

For Appellant in T.C.(A) No.875 of 2017: Mr.S.Ashok Kumar

For Respondent in both T.C.(A)s: Mr. Prabhu Mukunth Arunkumar
Senior Standing Counsel



COMMON JUDGMENT

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(Judgment of the Court was delivered by Dr.Anita Sumanth J.)

Mr.R.Murugan and Mr.S.Ashok Kumar, learned counsel for the appellant/assessee in T.C.(A) Nos.252 of 2013 and 875 of 2017 respectively make an endorsement withdrawing the Tax Case (Appeals) as the assessee does not wish to pursue the same.

2. Recording the endorsement made, these Tax Case (Appeals) and the connected Miscellaneous Petitions are closed as withdrawn returning the substantial questions of law that are admitted on 08.05.2013 in T.C.(A) No.252 of 2013 unanswered. As far as T.C./(A) No.875 of 2017 is concerned, no substantial question of law has been framed and this does not arise. No costs.

**(A.S.M.,J.) (M.S.K.,J.)
03-02-2026**

Index: Yes/No
Speaking order
Neutral Citation: Yes
SL
To

The Deputy Commissioner Of
Income Tax, Central Circle Iv (1) Chennai.



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TCA No. 252 of 2



DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

SL

TCA No. 252 of 2013

AND

CMP NO. 21928 OF 2017,TCA NO. 875 OF 2017

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