IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2026

CORAM

THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE R.SAKTHIVEL

T.C.A.Nos.256 and 257 of 2013

T.C.A.No.256 of 2013:

Commissioner of Income Tax-IV,
Chennai. .. Appellant/Respondent

/versus/

M/s N.S.Rama Rao Body Works
No.23, 1st Main Road,
Mylapore,
Chennai 600 004.
PAN:AAAFN2000M .. Respondent/Appellant

Tax Case Appeal has been filed under Section 260A of the Income Tax Act, 1961, against the Order of the Income Tax Appellate Tribunal "B" Bench, Chennai, dated 30.10.2012 in ITA No.619/Mds/2012.

For Appellant :Mr.T.Ravikumar

For Respondent :Mr.S.Sankaranarayanan

T.C.A.No.257 of 2013:

Commissioner of Income Tax-IV,
Chennai. .. Appellant/Appellant

/versus/

M/s N.S.Rama Rao Body Works
No.23, 1st Main Road,
Mylapore,
Chennai 600 004.
..Respondent/Respondent

Tax Case Appeal has been filed under Section 260A of the Income Tax Act, 1961, against the Order of the Income Tax Appellate Tribunal "B" Bench, Chennai, dated 30.10.2012 in ITA No.965/Mds/2012.

For Appellant :Mr.T.Ravikumar

For Respondent :Mr.S.Sankaranarayanan

COMMON JUDGMENT

(Judgment of the Court was delivered by Dr.G.Jayachandran,J.)

Challenging the order passed by the Income Tax Appellate Tribunal dated 30.10.2012, the Revenue has preferred the present two appeals.

2. A memo has been filed by the Income Tax Department stating that the present appeals filed by the Revenue are covered by the Circular No.5 of 2024, dated 15.03.2024 and Circular No.9 of 2024, dated17.09.2024 issued by the Central Board of

Direct Taxes. It is submitted that, in terms of the said Circulars, the monetary limit prescribed for filing appeals before this Court is Rs.2 crores.

3. It is further stated in the memo that the tax effect involved in the present appeals is less than the prescribed monetary limit of Rs.2 crores. In view of the aforesaid circulars, the Revenue has taken a decision to withdraw the present appeals as not pressed, while reserving liberty to raise the substantial questions of law in an appropriate case.

4. Recording the said memo filed by the Revenue and in view of the circulars issued by the Central Board of Direct Taxes, both the appeals are dismissed as withdrawn, leaving open the substantial questions of law for consideration in an appropriate case. No costs.

(Dr.G.JAYACHANDRAN,J.) **(R.SAKTHIVEL,J.)**
15.04.2026

Index:yes/no
Neutral citation:yes/no
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Dr.G. JAYACHANDRAN,J.
AND
R.SAKTHIVEL, J.

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T.C.A.Nos.256 and 257 of 2013

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