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.No.351 of 2013

The Commissioner of Income Tax
Central-I,
108, Nungambakkam High Road,
Chennai 600 034. … Appellant/Appellant

Vs.

A.M.Kanniappa Mudaliar and AMK
Jambulinga Mudaliar Education Trust,
122, Gengu Reddy Road,
Egmore, Chennai 600 008,
PAN:AAA TA 0805 B … 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, "A" Bench, Chennai, dated 12.12.2012 in ITA No.306/Mds/2012.

For Appellant: Mr.J.Narayanasamy
Standing Counsel

JUDGMENT

This Tax case appeal has been filed by the Department challenging the order passed by the Income Appellate Tribunal dated 12.12.2012.

2. The Learned Standing Counsel appearing for the Appellant/Department would submit that the disputed tax amount for the assessment years 2008-2009 is Rs.1,92,81,521/-. Thereafter, he would further submit that the Government has issued a new Circular No. 9 of 2024 dated 15.03.2024 in which if the tax effect is less than Rs.2 crores, the appeal has to be withdrawn; pursuant to the same, the present appeal pending before this Court comes under the prescribed monetary limit of the circular mentioned supra, hence, he seeks leave of this Court to withdraw this Appeal.

3. Recording the above said submissions, this Tax Case Appeal is dismissed as withdrawn. The substantial questions of law raised in this appeal is left open to be decided in an appropriate case and the withdrawal of this appeal 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
ari

Dr.G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.
ari

T.C.A.No.351 of 2013

04-03-2026