



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

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THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

TC(A) Nos. 370 and 606 of 2013

The Commissioner Of Income Tax
Chennai.

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

Vs

M/s.Armour Consultants Pvt Ltd
2A, Prakasam Road, T.Nagar
Chennai – 600 017

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

Common Prayer : Appeals filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, Chennai dated 02.05.2012 and 08.09.2011 in ITA Nos.296/Mds/2012 and 296/Mds/2009 for the assessment years 2006 – 2007 and 2005 – 2006.

For Appellant(s): Mr.T.Ravikumar

Senior Standing Counsel

For Respondent(s): Mr.R.Sivaraman

COMMON JUDGMENT

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

Mr.T.Ravikumar, 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 2006 – 07 (T.C.(A) No.370 of 2013) and 2005-06 (T.C.(A) No.606 of 2013) 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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TC(A) Nos.370 and 606 of 2



**Dr.ANITA SUMANTH,J.
AND
MUMMINENI SUDHEER KUMAR,J.**

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 Recording the aforesaid submissions, these Tax Case (Appeals) are dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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.)
27-01-2026

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Index: Yes/No
Speaking order
Neutral Citation: Yes

To
The Income Tax Appellate Tribunal D Bench, Chennai.

TCA Nos. 370 and 606 of 2013