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IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 23-02-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

TCA No. 423 of 2013

Commissioner Of Income Tax
Chennai

..Appellant(s)

Vs

Merit International Education
Foundations Regus Business Centre Level 6 Chennai
Citi Centre 10/11 Dr Radhakrishnan Salai Ch

..Respondent(s)

Appeal filed under Section 260A of the Income Tax Act, 1961 against order dated 11.01.2013 made in I.T.A.No.35/mds/.2012 on the file of the Income Tax Appellate Tribunal Madras 'D' Bench for assessment year 2003-04.

For Appellant(s): Mr. J. Narayanasamy
Senior Standing Counsel

For Respondent(s): No appearance



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TCA No. 423 of 2



DR.ANITA SUMANTH J.
AND
MUMMINENI SUDHEER KUMAR J.
Judgment

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

The respondent has been served and the description printed in the cause list, despite which none appears for the respondent.

2. Mr.J.Narayanaswamy, 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 2003-04 and seeks withdrawal of the same on account of low tax effect, per Circular bearing No.9 of 2024 dated 17.09.2024.

3. Recording the aforesaid submission, this Tax Case (Appeal) is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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.)
23-02-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes
SL
To
Merit International Education
Foundations Regus Business Centre Level 6 Chennai
Citi Centre 10/11 Dr Radhakrishnan Salai Ch

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