



WEB COPY

TCA No. 434 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 16-03-2026

CORAM

THE HON'BLE DR JUSTICE G. JAYACHANDRAN

AND

THE HON'BLE MR.JUSTICE SHAMIM AHMED

TCA No.434 of 2013

The Commissioner of Income Tax,
Chennai.

..Appellant(s)

Vs

M/s Mahindra Holidays and Resorts India Ltd.

..Respondent(s)

PRAYER : Appeal against the order of Income Tax Appellate Tribunal,
Chennai “A” Bench, Chennai, dated 17.10.2012, passed in
I.T.A.No.1764/Mds/2011.

For Appellant(s):

Mrs.V.Pushpa,
Senior Standing Counsel.

For Respondent(s):

Mr.R.Vijayaraghavan
for M/s.Subbaraya Aiyar Padmanabhan

JUDGMENT

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

This appeal is filed by the Department in respect of tax liability to the
tune of Rs.6,45,562/-.



2. Since the tax liability falls within the threshold of Rs.2.00 crores, applying Circular No.09 of 2024, dated 17.09.2024, of Central Board of Direct Taxes, New Delhi, this appeal is dismissed, without prejudice to the Department to raise the questions of law in appropriate cases.

(G.J.,J.) (S.S.A.,J.)
16-03-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

DIXIT

To

Income Tax Appellate Tribunal Chennai “A” Bench,
Chennai.



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**DR.G.JAYACHANDRAN, J.
AND
SHAMIM AHMED, J.**

DIXIT

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