IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2026

CORAM

THE HON'BLE DR.JUSTICE ANITA SUMANTH

AND

THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR

TCA No. 498 of 2013

Smt.Anuradha Venkatesan ..Appellant(s)

Vs

The Income Tax Officer
Business Range-1(1) Chennai - 600034 ..Respondent(s)

PRAYER: Appeal filed under Section 260A of the Income Tax Act, 1961 against ITA.No.952/Mds/2011 dated 20.11.2012 for the assessment year 2006-07 on the file of the Income Tax Appellate Tribunal, Madras "C" Bench, Chennai.

For Appellant(s): Mr.R.Venkatanarayanan
for Mr.Subbaraya Aiyar

For Respondent(s): Mr.T.Ravikumar
Senior Standing Counsel

Judgment

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

Mr.R.Venkatanarayanan, for Mr.Vijayaraghavan, learned counsel who appears for the assessee states that the assessee does not pursue this appeal as necessary relief has been obtained by way of condonation of delay from the Central Board of Direct Taxes (CBDT), consequent on which, relief under Section 54EC of the Income Tax Act, 1961 (in short 'Act') has also been given. He files a copy of order dated 22.05.2015 being order under Section 119(2)(c) and 119(2)(b) of the Act passed by the Deputy-Secretary-IT (A-II), CBDT and consequential orders under Section 154 of the Act passed by the Commissioner of Income Tax and assessing authority granting relief under Section 54EC of the Act.

2.Recording the aforesaid, this tax case appeal is closed returning the substantial questions of law is unanswered. No costs.

(A.S.M.,J.) (M.S.K.,J.)
27-01-2026

Index: Yes/No
Speaking order
Neutral Citation: Yes
vs
To
1.The Income Tax Officer
Business Range-1(1) Chennai – 600034.
2.The Income Tax Appellate Tribunal, Madras "C" Bench, Chennai.

DR.ANITA SUMANTH J.

AND

MUMMINENI SUDHEER KUMAR J.

vs

TCA No. 498 of 2013

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