



WEB COPY

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. 532 of 2013**

Commissioner Of Income Tax

Chennai

..Appellant(s)

Vs

M/s Sterling Estates &

Properites Ltd 124 Sterling Point Gn Chetty Road

T.Nagar Ch

..Respondent(s)

**Prayer:** Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, Chennai dated 22.02.2013 in ITA No.2146/Mds/2012 for the assessment year 2006-07.

For Appellant(s): M/s. J.Narayanaswamy  
Senior Standing Counsel

For Respondent(s): Ms.Sonali Kothari

**DR.ANITA SUMANTH J.****AND****MUMMINENI SUDHEER KUMAR J.****Judgment****(Judgment of the Court was delivered by Dr.Anita Sumanth J.)**

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 2006-07 and seeks withdrawal of the same on account of low tax effect, per Circular bearing No.9 of 2024 dated 17.09.2024.

2. Recording the aforesaid submissions, this Tax Case (Appeal) is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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.)****27-01-2026****sl**

Index: Yes/No

Speaking order

Neutral Citation: Yes

To

The Income Tax Appellate Tribunal Madras 'C' Bench, Chennai

**TCA No. 532 of 2013**