



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.04.2026

CORAM

**THE HONOURABLE DR. JUSTICE G. JAYACHANDRAN
AND
THE HONOURABLE MR.JUSTICE R.SAKTHIVEL**

T.C.A.No.236 of 2016

Commissioner of Income Tax,
Virudhunagar Circle,
Virudhunagar.

..Appellant/Appellant

/versus/

M/s Natchiar Textiles Exporters
547/15, Rajapalayam Road,
Chatrapatti 626 102,
PAN:AAAFN7765P

..Respondent/Respondent

Tax Case Appeal has been filed under Section 260A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, “C” Bench, Chennai dated 30.09.2015 in ITA No.1625/Mds/2015.

For Appellant :Mr.V.Mahalingam, Sr.St.C.

For Respondent :Mr.S.Sridhar,



WEB COPY

JUDGMENT

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

Challenging the order passed by the Income Tax Appellate Tribunal in ITA.No.1625/Mds/2015 dated 30.09.2015, the Revenue has preferred the present appeal.

2.The disputed tax liability in the present case is Rs.1,59,78,300/-. As per Circular No.9 of 2024 dated 17.09.2024 issued by the Central Board of Direct Taxes, the monetary limit prescribed for filing appeals by the Revenue before this Court is Rs.2 crores. Since the tax effect involved in this appeal is less than Rs.2 crores and in view of the circular No.9 of 2024, this Tax Case Appal is dismissed as withdrawn, with liberty to the Revenue to raise the substantial question of law in an appropriate case. No costs.

(Dr.G.JAYACHANDRAN,J.) (R.SAKTHIVEL,J.)
15.04.2026

ari

Index:yes/no

Neutral citation:yes/no



WEB COPY



Dr.G. JAYACHANDRAN,J.
AND
R.SAKTHIVEL, J.

ari

T.C.A.No.236 of 2016

15.04.2026