



WEB COPY



T.C.(A).No. 213 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.01.2026

CORAM :

THE HONOURABLE DR.JUSTICE ANITA SUMANTH
and
THE HONOURABLE MR.JUSTICE MUMMINENI SUDHEER
KUMAR

T.C.(A) No. 213 of 2014

Commissioner of Income Tax,
Chennai.

.. Appellant

VS

M/s. Best & Crompton Engg. Limited,
28/C, Industrial Estate (North),
Ambattur,
Chennai- 600 098

.. Respondent

Prayer : Appeal filed under Section 260A of the Income-Tax Act, 1961
against the order of the Income Tax Appellate Tribunal Madras 'B'
Bench, dated 09.08.2012 in ITA No. 803/Mds/2012.

For Appellant : Mr.T. Ravi Kumar
Senior Standing Counsel

For Respondent : Smt. Srikumari
Junior Translation Officer
for Mr.Pola Raghunath
Official Liquidator



T.C.(A).No. 213 of 2014

DR. ANITA SUMANTH,J.

and

MUMMINENI SUDHEER KUMAR,J.

JUDGMENT

(Delivered by Dr. ANITA SUMANTH.,J)

Mr.T.Ravi Kumar, 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 2008 – 09 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 Recording the aforesaid submissions, this tax case appeal is dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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.]

09.01.2026

Index:Yes/No

Neutral Citation:Yes/No

ssm

To

1. The Commissioner of Income Tax, Chennai.
2. The Income Tax Appellate Tribunal 'B' Bench, Madras.

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