



WEB COPY

T.C.(A).No.654 of 2014

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2026

CORAM :

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

T.C.(A).No.654 of 2014

M/s. Sivagami Holdings Pvt Ltd.,
202 (Old No. 742), Anna Salai,
Chennai – 600 002.

.. Appellant

VS

The Assistant Commissioner of Income Tax,
Company Circle – VI (3),
Chennai – 600 034.

.. Respondent

Prayer : Appeal filed under Section 260A of the Income-Tax Act, 1961
against the order of the Income Tax Appellate Tribunal, Chennai 'C'
Bench in ITA No.1486/Mds/2013 in C.O.No 143/Mds/2013 for AY 2006
– 07 dated 15.01.2014.

For Appellant : Mr.A.S.Sriraman
for Mr.S.Sridhar

For Respondent : Mrs.V.Pushpa,
Senior Standing Counsel
for Dr.S.Sathiya Narayanan
Senior Standing Counsel



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JUDGMENT

(Delivered by Dr. ANITA SUMANTH, J.)

This tax case (appeal) relates to assessment year 2006 – 07.

2. Mr.Sriraman says that the appeal is not pursued as the assessee has obtained substantive relief in the main appeal before the Income-Tax Appellate Tribunal. The Revenue appeal as against the aforesaid order has been dismissed on the ground of low tax effect.

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

[A.S.M, J.] [M.S.K, J.]
22.01.2026

Index:Yes/No
Neutral Citation:Yes
ssm

To

- 1.The Assistant Commissioner of Income Tax,
Company Circle – VI (3),
Chennai – 600 034.
- 2.The Income Tax Appellate Tribunal, Chennai ‘C’ Bench,
Chennai.



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and
MUMMINENI SUDHEER KUMAR,J.

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