



WEB COPY

IN THE HIGH COURT OF JUDICATURE AT MADRAS

**DATED: 05-01-2026**

CORAM

**THE HON'BLE DR.JUSTICE ANITA SUMANTH**

**AND**

**THE HON'BLE MR.JUSTICE MUMMINENI SUDHEER KUMAR**

**TCA Nos. 826, 830, 827, 828, 831 and 832 of 2014**

Commissioner Of Income Tax  
Chennai

..Appellant in all TCA's

Vs

M/s.Sivagami Holding Pvt Ltd  
202, Anna Salai Chennai 2

..Respondent in all TCA's

Common Prayer: Appeal filed under Section 260A of the Income-Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, Chennai dated 31.05.2011 in ITA Nos.956, 957, 958, 1670, 1671 and 1672/Mds/2009.

**In all cases**

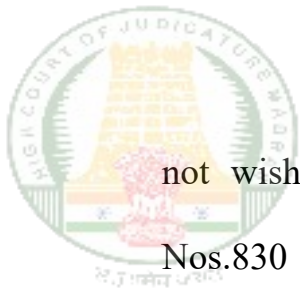
For Appellant(s): Dr.S.Sathiya Narayanan  
Senior Standing Counsel

For Respondent(s): Mr.A.S.Sriraman

**COMMON JUDGMENT**

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

Dr.S.Sathiya Narayanan, learned Senior Standing Counsel, appearing for the appellant / Department would submit that the Income-Tax Department does



not wish to pursue these appeals qua assessment years 2000-01 (T.C.(A) Nos.830 and 826 of 2014), 2001-02 (T.C.(A) Nos.827 and 831 of 2014) and 2002-03 (T.C.(A) Nos.828 and 832 of 2014) 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 Recording the aforesaid submissions, these Tax Case (Appeals) are dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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.)**

**05-01-2026**

Index: Yes/No  
Speaking order  
Neutral Citation: Yes

mpl



**DR.ANITA SUMANTH J.**

**AND**

**MUMMINENI SUDHEER KUMAR J.**

mpl

To

1. The Income Tax Appellate Tribunal Madras 'D' Bench,  
Chennai.
2. M/s.Sivagami Holding Pvt Ltd  
202, Anna Salai Chennai 2

**TCA Nos. 826, 830, 827, 828, 831 and 832 of 2014**

**05-01-2026**