



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.03.2026

CORAM:

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

T.C.A.No.836 of 2014

Commissioner of Income Tax,
Chennai.

.. Appellant

Vs.

M/s.B.L.Steels,
Happy Building, 1st Floor,
No.67, Sembudoss Street,
Chennai-600 108.

.. Respondent

PRAYER: Tax Case (Appeal) is filed under Section 260A of the Income-Tax Act, 1961, against the order of the Income Tax Appellate Tribunal, “C” Bench, Chennai dated 08.05.2014 in ITA No.1021/Mds/2013.

For Appellant : Mr.J.Narayanasamy

For Respondent : Ms.A.Sharren

JUDGMENT

[Order of the Court was made by Dr.G.JAYACHANDRAN., J.]

The learned counsel appearing for the respondent contended that the total tax liability, exclusive of interest and penalty amounts to

1/4



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Rs.1,78,99,395/-. Since the tax effect in the present case is below the monetary limit prescribed under the Circular No.9 of 2024, the Tax Case Appeal is liable to be dismissed.

2. In view of the circular issued by the Central Board of Direct Taxes (CBDT), this Tax Case Appeal stands dismissed, without prejudice to the rights of the Department to pursue the questions of law involved in any other appropriate case.

[Dr.G.J., J.] & [R.S.V., J.]
09.03.2026

Index : Yes/No
Neutral Citation: Yest/No
Speaking or Non-speaking order
rpl



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

rpl

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