



T.C.A.No.213 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09.04.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.No.213 of 2025

The Commissioner of Income Tax
(Exemptions)
Chennai-600 034.

Appellant

Vs

Lingammal Ramaraju Shashtra
Prathistha Trust
No.1, Gandhi Kalaimanram Road
Rajapalayam-626 117

Respondent

PRAYER: Appeal filed under Section 260A of the Income Tax Act, 1961
against the order of the Income Tax Appellate Tribunal "C" Bench,
Chennai, dated 18.11.2024 in ITA No.1250/Chny/2024.

For Appellant: Mr.J.Narayanasamy
Sr. Standing Counsel

For Respondent: Mr.P.J.Rishikesh



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JUDGMENT
(Delivered by the Hon'ble Chief Justice)

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This appeal has been filed by the revenue against the order dated 18.11.2024 passed by the Income Tax Appellate Tribunal "C" Bench, Chennai in I.T.A.No.1250/Chny/2024.

2. The monetary limited involved in this appeal is below the monetary limit prescribed in Circular No.09/2024, dated 17.09.2024, issued by the Ministry of Finance, Department of Revenue, Central Board of Direct Taxes, Government of India. Therefore, the tax case appeal stands dismissed. There shall be no order as to costs.

(SUSHRUT ARVIND DHARMADHIKARI, CJ) (G.ARUL MURUGAN,J)
09.04.2026

Index : Yes/No
Neutral Citation : Yes/No
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To:

1. The Assistant Registrar
Income Tax Appellate Tribunal
Chennai Benches, Chennai.
2. The Commissioner of Income Tax (Exemptions)
Chennai.
3. The Assistant Commissioner of Income Tax
O/o. The CIT (Exemptions), Chennai.



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THE HON'BLE CHIEF JUSTICE
AND
G.ARUL MURUGAN,J.

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