



T.C.A.Nos.64 & 65 of 2026

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 02.06.2026

CORAM :

THE HONOURABLE MR. SUSHRUT ARVIND DHARMADHIKARI,
CHIEF JUSTICE

AND

THE HONOURABLE MR.JUSTICE G.ARUL MURUGAN

T.C.A.Nos.64 & 65 of 2026

The Principal Commissioner of Income Tax-3
Chennai-600034.

Appellant(s)

Vs

Sundram Fasteners Ltd
98-A,7th Floor, Dr.Radhakrishnan Salai
Mylapore
Chennai-600004
(PAN AAACS 8779D)

Respondent(s)

Prayer : Petitions filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'D' Bench dated 16.06.2023 in ITA No.74/Chny/2018 and 16.06.2023 passed in ITA No.317/Chny/2018 respectively.

For Appellant(s): Mrs. V.Pushpa
Senior Standing Counsel



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JUDGMENT

(Judgment of the Court was delivered by
the Hon'ble Chief Justice)

Heard learned counsel for the appellant/Revenue.

2. At the outset, learned counsel for the Revenue fairly submits that these cases are having low tax effect. Therefore, in view of the Circular No.05/2024 dated 15.03.2024 and 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, the appellant/Revenue does not wish to proceed with the matters, though the questions of law may be kept open for consideration in the appropriate matter.

3. In that view of the matter, the appeals stand dismissed.

(SUSHRUT ARVIND DHARMADHIKARI,CJ) (G.ARUL MURUGAN,J)
02.06.2026

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 (Appeals)-15
121, Mahatma Gandhi Road
Chennai 600 034.
3. The Deputy Commissioner of Income Tax
Corporate Circle-6(2)
Chennai.



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

(kpl)

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