

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29-09-2026

CORAM

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

THE HON'BLE MR.JUSTICE S.RAVEEKUMAR

TCA Nos. 299, 301 & 302 of 2011

& M.P.Nos. 1 & 1 of 2011

CNR:{HCMA010369172011} CNR:{HCMA010369272011} CNR:{HCMA010369302011}

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Commissioner Of Income Tax-I,
Chennai.



..Appellant(s)
in all appeals

Vs

M/s. Chettinad Cement Corporation Ltd,
Rani Seethai Hall, 603 Anna Salai,
Chennai- 600 034.

..Respondent(s)
in all appeals

Prayer in TCA No. 299 of 2011 : Appeal filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai, 'C' Bench, dated 30.09.2010 in ITA No.1633/Mds/2008 for assessment year 2003-04.

Prayer in TCA No. 301 of 2011 : Appeal filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai, 'C' Bench, dated 30.09.2010 in ITA No.1139/Mds/2009 for assessment year 2002-03.

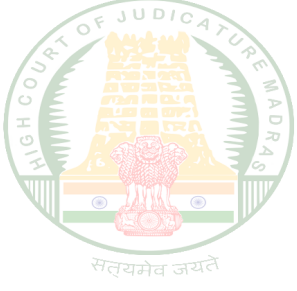
Prayer in TCA No. 302 of 2011 : Appeal filed under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal, Chennai, 'C' Bench, dated 30.09.2010 in ITA No.1477/Mds/2009 for assessment year 2005-06.

For Appellant(s):

Mr.D.Prabhu Mukunth Arunkumar
Senior Standing Counsel

For Respondent(s):

Mr.A.S.Sriraman



**DR.ANITA SUMANTH, J.
AND
S.RAVEEKUMAR, J.**

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COMMON JUDGMENT

(Delivered by Dr.Anita Sumanth, J.)

Mr.D.Prabhu Mukunth Arunkumar, 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 2003 – 04 (in TCA No.299/2011), 2002 – 03 (in TCA No. 301/2011) & 2005 – 06 (in TCA No.302/2011) and seek 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 Recording the aforesaid submissions, these Tax Case (Appeals) are dismissed as withdrawn leaving the questions of law open to be decided in an appropriate matter.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. Connected miscellaneous petitions are closed.

**(A.S.M, J.) (S.R.K, J.)
29-09-2026**

Index: Yes/No
Speaking order
Neutral Citation: Yes

ssm

To

1. The Commissioner Of Income Tax-I, Chennai.
2. The Income Tax Appellate Tribunal, Chennai, 'C' Bench, Chennai.

TCA Nos. 299, 301 & 302 of 2011