IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.1.2016

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN
AND
THE HONOURABLE MRS.JUSTICE S.VIMALA

Tax Case Appeal No.131 of 2014

Commissioner of Income Tax
Chennai .. Appellant

Versus

Dr.Vijay Vishwanathan
No.4, Main Road,
Royapuram,
Chennai - 600 013. .. Respondent

Prayer: Appeal presented to the High Court under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras `B' Bench, dated 17.06.2013 in I.T.A.No.1877/Mds/2012 against the order of Commissioner of Income Tax (Appeals)V, Chennai, dated 31.07.2012 made in No.CIT (A)-V/ITA No.396/2010-11 for the Assessment year 2008-09 against the order of Assistant Commissioner of Income Tax Company Circle IV(3)(I/C) Chennai, dated 28.12.2010 made in PA No.AABPV0235H for the Assessment year 2008-09.

For Appellant : Mr.T.Ravikumar
Mr.T.R.Senthil Kumar
Mr.J.Narayanaswamy
and Mr.M.Swaminathan

For Respondent : No Appearance

JUDGMENT

The learned counsels appearing for the Appellant/Revenue had submitted that they may be permitted by this Court to withdraw the present tax case appeal, in view of the Circular No.21 of 2015, issued by the Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, dated 10.12.2015, as the tax effect relating to the matter is less than Rs.20,00,000/-.

2. The learned counsels had further submitted that liberty

may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.

3. In view of the said submissions made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn. It is made clear that the questions of law, which may arise for the decision of this Court, in the present tax case appeal, are left open to be considered and decided in appropriate cases, in accordance with law. It is also made clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs.

Sd/-
Assistant Registrar(CS VII)

//True Copy//

Sub Assistant Registrar

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To:
1. The Registrar, The Income Tax Appellate Tribunal
Madras `B' Bench.

2. The Commissioner of Income Tax,
Chennai

3. The Commissioner of Income Tax (Appeals)V
Chennai 34.

4. The Asst. Commissioner of Income Tax,
Company Circle IV(3)(I/C), Chennai.

5.The Assistant Registrar,
Income Tax Appellate Tribunal,
IIIrd Floor, Rajaji Bhavan,
Besant Nagar, Chennai 90.

+1 cc to Mr.T.R.Senthilkumar, Advocate, sr.3935

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kra 04.02.2016