IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.1.2016

CORAM

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

Tax Case Appeal No.370 of 2014 and
Tax Case Appeal No.371 of 2014

Commissioner of Income Tax
Madurai .. Appellant in both the appeals

Versus

Community Development Centre
Main Road,
(Near Ghat Road)
Genguvarpatti
Teni District 625 203
PAN : AATC444L .. Respondent in both the appeals

Prayer in TCA No.370 of 2014: Appeal has been filed against the order of the Income Tax Appellate Tribunal `C' Bench, Chennai, dated 23.9.2013 in ITA No.2207/Mds/2010.

Prayer in TCA No.371 of 2014: Appeal has been filed against the order of the Income Tax Appellate Tribunal `C' Bench, Chennai, dated 23.9.2013 in ITA No.1998/Mds/2010 against the order of the Income Tax Appellate Tribunal A Bench, Chennai dated 13.10.2011 made in ITA.No.1228/mds/2011 and against the orders of the Commissioner of Income Tax-1 dated 6.12.2010, 20.9.2010 made in C.No.464/212/CIT-1/2002-03 PA.No.AAATC444L.

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

For Respondent : Mr.M.P.Senthilkumar for
Mr.Philip George

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C O M M ON J U D G M E N T

The learned counsels appearing for the Appellant/Revenue had submitted that they may be permitted by this Court to withdraw the present tax case appeals, 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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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 appeals, 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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs. Connected M.P.No.1 of 2014 is closed.

s/d-
Assistant Registrar(CO)

True Copy

Sub-Assistant Registrar

To:
1. The Income Tax Appellate Tribunal `C' Bench, Chennai.

2. The Income Tax Appellate Tribunal Á'Bench Chennai.

3. The Commissioner of Income Tax-I Chennai.

+ 1 cc to Mr.M.Swaminathan, Advoate SR 6401

+ 1 cc to Mr.Philip George, Advocate SR 5947

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prk11/2 Tax Case Appeal Nos.370 & 371 of 2014

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