

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.52 of 2014 and
Tax Case Appeal No.53 of 2014**

Commissioner of Income Tax
Madurai

.. Appellant
in both the appeals

Versus

M/s.MRM Plantations Pvt Limited
No.40, MRM Arcade
Amman Sannati Street
Karaikudi
PAN: AACCM9058R

.. Respondent in
both the appeals

Prayer in TCA No.52 of 2014: Appeal has been filed against the order of the Income Tax Appellate Tribunal `D' Bench, Chennai, dated 5.7.2013 in ITA No.2326/Mds/2012.

Prayer in TCA No.53 of 2014: Appeal has been filed against the order of the Income Tax Appellate Tribunal `D' Bench, Chennai, dated 5.7.2013 in ITA No.233/Mds/2013.

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

For Respondent : Mr.T.N.Seetharaman

COMMON 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 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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the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.

(M.J.J.,) (S.V.J.,)

29-1-2016

Index:Yes/No

Internet:Yes/No

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Note: Issue order copy on 2.2.2016

To:

The Income Tax Appellate Tribunal `D' Bench, Chennai,

**M.JAICHANDREN,J.
AND
S.VIMALA,J.**

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