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.883 of 2014

Commissioner of Income Tax
Chennai .. Appellant/Respondent

Versus

M/s.Ambattur Clothing Ltd.,
86-E, Ambattur Industrial Estate,
Chennai - 600 058. .. Respondent/Appellant.

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 `C' Bench, dated 18.2.2014 in I.T.A.No.2184/Mds/2013 against the order of the Commissioner of Income Tax Appeals(Central) I Chennai 34 dated 17.10.2013 and made ITA.No.218/2013-14 for the Assessment year 2008-09 against the order of the Deput Cmmissioner of Income Tax Company Cirlce 1(1) Chennai 34 dated 23.12.2010 and made in PAN/IR.No.AAA CA 4127D/AxI-091 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 : Mr.R.Sivaraman

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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.

usk

-s/d-
Assistant Registrar(CS-V)

True Copy

Sub-Assistant Registrar

To:

1. The Income Tax Appellate Tribunal
   Madras `D' Bench.

2. The Commissioner of Income Tax
   Appeals (Central) I
   Chennai 34.

3. The Deputy Commissioner of Income Tax
   Company Circle 1(1) Chennai 34.

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