IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 27-01-2016

CORAM

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

Tax Case Appeal No.920 of 2014

The Commissioner of Income Tax,
Chennai. .. Appellant.

Versus

M/s.Shore to Shore Merchandise Identification,
Systems Pvt. Limited,
A1, D & E Industrial Complex, Maraimalai Nagar,
Chennai-603 209. .. Respondent.

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `A' Bench, Chennai, dated 5.5.2011, in ITA No.321/Mds/2011 and against the order the Commissioner of Income Tax Appeals V, Chennai-34 dt. 15.11.10 and made in TIA 197/09-10 for the assessment 2005-06 and against the order the Asst. Commissioner of Income Tax, Company circle VI(2), Chennai dt. 12.11.2009 and made in PAN GIR No.AAGCS9485A for the assessment years 2005-06.

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

O R D E R

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

csh

To

1. The Commissioner of Income Tax,
Chennai.

2. The Commissioner Income Tax Appellate, Tribunal A Bench
Chennai.

3. The Commissioner of Income Tax Appeals V Chennai-34.

4. The Assistant Commissioner of Income Tax, Company Circle VI(2)
Chennai.

5. The Asst. Registrar, the Income Tax Appellate Tribunal, IIIrd Floor Rajaji bhavan, Besent Nagar, Chennai.

+ 2 ccs to Mr.T. Ravvikumar, Advocate Sr.4696, 5925
+ 1 cc to Mr.Lakshmi Kumaran, Advocate Sr.5367

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RSY(CO)
EU 8.2.16