IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED:22.01.2016

CORAM

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

Tax Case Appeal Nos.965,975 & 978 of 2014

The Commissioner of Income Tax
Chennai. .. Appellant in all the TCAs

-Versus-

Shri P.Balaji
Old No.32, New No.22, 23rd street,
TG Nagar, Nanganallur,
Chennai 600 061. .. Respondent in TCA.No.965/2014

M/s.T.Abdul Wahid & Company,
55, Vepery High Road,
Chennai 600 003. .. Respondent in TCA.No.975/2014

M/s.Ejaz Tanning Company,
No.15, Old No.8, V.V.Koil Street,
Periamet, Chennai 600 003. ..Respondent in TCA.No.978/2014

Prayer in TCA.No.965/2014: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal, Madras `C' Bench, Chennai dated 10.04.2014 passed in I.T.A.No.2292/Mds/2013.

Against the Order of the Commissioner of Income Tax (Appeals)-IV, Chennai-34. in ITA.NO.855/13-14 DATED 30.08.2013 for the Assessment Year 2010-2011, and against the Order of the Asst. Commissioner of Income Tax, Business Circle-X, Chennai-6, Dated 11.3.2013.

Prayer in TCA.No.975/2014: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal, Madras `B' Bench, Chennai dated 10.04.2014 passed in I.T.A.No.84/Mds/2014.

Against the Order of the Commissioner of Income Tax (Appeals)-IV, Chennai-34. in ITA.NO.823/13-14 DATED 05.09.2013 and against the Order of the Asst. Commissioner of Income Tax, Business Circle-X, Chennai-6, Dated 28.3.2013 for the Assessment Year 2010-2011.

Prayer in TCA.No.978/2014: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal, Madras `C' Bench, Chennai dated 04.04.2014 passed in I.T.A.No.2291/Mds/2013.

Against the Order of the Commissioner of Income Tax (Appeals)-IV, Chennai-34. in ITA.NO.853/13-14 DATED 30.08.2013 and against the Order of the Asst. Commissioner of Income Tax, Business Circle-X, Chennai-6, Dated 22.3.2013 for the Assessment Year 2010-2011.

For Appellant in all the TCAs : Mr.T.Ravikumar
Mr.T.R.Senthil Kumar
Mr.J.Narayanaswamy
Mr.M.Swaminathan

For Respondent in all the TCAs : No Appearance

COMMON ORDER

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.

ssk

Sd/-
Asst.Registrar

/true copy/

Sub Asst. Registrar

To:

1. The Income Tax Appellate Tribunal, Madras `B & C' Bench.

2. The Commissioner of Income Tax, (Appeals)-IV, Chennai-34.

3. The Asst.Commissioner of Income Tax, Business Circle-X,
Chennai-6.

4. The Commissioner of Income Tax, Chennai.

KR/14/3/16

Tax Case Appeal Nos.965,975 & 978 of 2014