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 Nos.973 and 974 of 2014

Commissioner of Income Tax
Circle - I
Tuticorin .. Appellant in both the appeals

Versus

Shri. S.Ganesan
Bhagavathy Gem & Jewels
Amamasimadam Street
Meenakshipuram
Kanyakumari District
PAN : AFJPG3089B .. Respondent in TCA No.973 of 2014

Shri S.Subramanian
Bhagavathy Gem & Jewels
Avvai Shanmugam Salai
Meenakshipuram
Kanayakumari District
PAN : AOPPS1129D .. Respondent in TCA No.974 of 2014

Prayer in TCA No.973 of 2014: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal `B' Bench, Chennai, dated 18.6.2014 in ITA No.806/Mds/2014 against the order of the Commissioner of Income Tax Appeals I Madurai dated 27.01.2014 in ITA No.0115/10-10. Against the order of the Deputy Commissioner of Income Tax circle I, Tuticorin, dated 23.12.2010 in PAN/GIR No.AFJPG3089B.

TCA 974/2014: Against the order of the Income Tax Appeal I Madurai dkated 27.01.2014 in ITA No.0114/10-11 in the Assessment year 2007-08. Against the order of the Deputy Commissioner of Income Tax circle I, Tuticorin Dated 23.12.2010 in the Assessment year 2007-2008.

Prayer in TCA No.974 of 2014: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal `B' Bench, Chennai, dated 18.6.2014 in ITA No.807/Mds/2014.

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

For Respondent : No Appearance

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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

Sd/-
Assistant Registrar(CS-VI)

//True Copy//
Sub Assistant Registrar

lan/ssk

To:

1. The Income Tax Appellate Tribunal `B' Bench, Chennai

2. The Commissioner of Income Tax Appeal I, Madras.

3. The Deputy Commissioner of Income Tax circle I,
Tuticorin.

+4 ccs to Mr.P.Venugopal, Advocate, sr.5526 & 5527
+1 cc to Mr.M.Swaminathan, Advocate, sr.6405

Tax Case Appeal Nos.973 and 974 of 2014

mg co
kra 22.02.2016