IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2016

CORAM

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

Tax Case Appeal No.979 of 2014

The Commissioner of Income Tax,
Central Circle I,
Tuticorin. .. Appellant.

Versus

M/s.Rose Matches Private Limited
43, Main Road,
Kovilpatti. .. Respondent.

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal `A' Bench, Chennai, dated 5.9.2011, in ITA No.1135/MDS/2011 arising against the order of the Commissioner of Income Tax (Appeals)-I, Madurai dated 18.03.2011 in ITA No.0141/08-09, against the assessment order of the Deputy Commissioner of Income Tax, circle I, Tuticorin, dated 31.12.2008 for the Financial year 2002-2003.

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

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

csh

To

1. The Commissioner of Income Tax,
Central Circle I,
Tuticorin.

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

+1 cc to M/s.M.Swaminathan, Advocate, sr.8395

rsk co
kra 25.02.2016