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 No.999 of 2014

Commissioner of Income Tax
Chennai .. Appellant

Versus

R.Anantha Padmanabhan
B-45, First Main Road
Thiruvangada Nagar
Ambattur
Chennai - 600 053 .. Respondent

Prayer: Appeal has been filed against the order of the Income Tax Appellate Tribunal Madras `D' Bench, Chennai, dated 9.4.2014 in ITA No.10/Mds/2013 and against the Order of the Commissioner of Income Tax (Appeals-XII), Chennai dated 17.9.12 passed in ITA No.524/2011-12, which was filed against the Order of the Income Tax Officer, Ward-XIII(1), Chennai-34 dated 28.12.2011 passed in P.A.No.AAHTS3406P for the assessment Year 2009-10.

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

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

To:

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

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

3.The Income Tax Officer,
Ward-XIII(1),
Chennai-34

+1cc to Mr.T.R.Senthilkumar, Advocate, S.R.No.6412

Tax Case Appeal No.999 of 2014

lrs(CO)
srg(09/02/2016)