

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.1009 of 2015

Commissioner of Income Tax
No.63, Race Course, Road,
Coimbatore.

...Appellant/Respondent

Versus

M/s.Sakthi Fabrics,
No.10/1, Kathir Nagar 8th Street,
Behind DSK Hospitals,
Kangayam Road,
Tirupur 641 604.
PAN: AAQ FS 4648 L

...Respondent/Appellant

Prayer: Appeal filed under Sec 260A of the Income Tax Act, 1961 presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, Chennai dated 30.4.2015, in I.T.A.No.17/Mds/2015 and against the order of the Commissioner of Income Tax(Appeals)-II, Coimbatore made in ITA.NO.154/2013-14 dated 31.10.2014 for the Assessment year 2010-11 and against the order of the Income Tax Officer, Ward I (2), Tirupur made in PAN/GIR: AAQFS4648L, dated 28.02.2013 for the Assessment year 2010-11.

For Appellant : Mr.T.Ravikumar
Mr.T.R.Senthil Kumar
Mr.J.Narayanaswamy
Mr.M.Swaminathan
For Respondent : Mr.N.V.Balaji.

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

/TRUE COPY/

Sub-Assistant Registrar

ssk.

To:

1.The Income Tax Appellate Tribunal
Madras 'B' Bench.

2.The Commissioner of Income Tax (Appeals) -II,
Coimbatore.

3.The Income Tax Officer, Ward I (2),
Tirupur, Coimbatore District.

+1 CC to MR.T.R.Senthil Kumar, Senior Standing Counsel for
Income Tax Dept. SR.NO.6410

+1 cc to Mr.N.V.Balaji, Advocate, SR.5945 (6/5/16)

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CO-BVR
JD 11/02/2016