

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.1.2016

CORAM

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

Tax Case Appeal No.1139 of 2015

Commissioner of Income Tax
Chennai

.. Appellant

Versus

M/s.Aqua Designs India Pvt.Ltd.,
No.9, Jayanthi Nagar Extn.,
Off 200 Feet Road, Kolathur,
Chennai - 600 099.

.. Respondent

Prayer: Appeal presented to the High Court under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'B' Bench, Chennai, dated 30.09.2013 in I.T.A.No.371/Mds/2013 and against the order dated 27.11.2012 and made in ITA No42/11 - 12/A IX on the file of Commissioner of Income Tax (Appeals) IX, Chennai 34 and against the order dated 31/12/10 and made in PA/GIR No.AADCA 9550D/AX6-512 on the file of Deputy Commissioner of Income Tax, Company circle I(1), Chennai 34.

For Appellant : Mr.T.Ravikumar, T.R.Senthilkumar,
J.Narayanasamy, M.Swaminathan

For Respondent : No Appearance

JUDGMENT

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsel appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

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To:

1. The Income Tax Appellate Tribunal
Madras `B' Bench.
2. The Commissioner of Income Tax, Chennai.
3. The Commissioner of Income Tax, (Appeals)IX, Chennai 34.
4. The Deputy Commissioner of Income Tax,
Company Circle I(1), Chennai 34.

+1 cc to Mr.T.Ravikumar, Advocate, sr.4135

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kra 04.02.2016

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