IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 22.01.2016

CORAM

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

Tax Case Appeal No.1230 of 2015

The Commissioner of Income Tax
Chennai .. Appellant

Versus

Smt.Gnanaselvi Udayakumar
No.3B,Third Floor, Vasant Apartments,
110/119, M.S.Koil Street,
Royapuram, Chennai 600 013,
PAN: ABWPU 4037G. .. Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal, Madras `C' Bench, Chennai dated 22.05.2015, passed in I.T.A.No.326/Mds/2015 against the order dated 20.10.2014 in ITA No.1808/2013-14 on the file of the Commissioner of Income Tax(Appeals)II in GI No/PA No.ABWPU 4037G and against the order dated 28.03.2013 on the file of the Income Tax Officer, Business Ward VI(2) in PAN No.ABWPO4037G for the assessment year 2009-10.

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

For Respondent : No appearance

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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

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appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

gv/ssk

To:
1. The Income Tax Appellate Tribunal
Madras `C' Bench.

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

3. The Income Tax of Officer,
Business Ward VI(2),
Chennai 34.

+1 cc to Mr.T.Ravikumar, Advocate, sr.4688

Tax Case Appeal No.1230 of 2015

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