

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.197 of 2015

Commissioner of Income Tax
Company Circle III,
Chennai.

.. Appellant

Versus

M/s.Williams Lea India Private Limited,
Module No.0308, 'D' Block,
3rd Floor, Tidel Park,
Taramani, Chennai 600 113.
PAN: AAACW5477G

.. Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, dated 11.11.2014, in I.T.A.No.1038/Mds/2014 against the order of the Assistant Commissioner of Income Tax, Company Circle III(3), Chennai dated 24.02.14 in PAN.No.AAACW5477G for the Assessment year 2009-2010 as against the order of the Income Tax Officer, Office of the Director of Income Tax, international Taxation, Chennai and Secretary to the Dispute resolution panel, Chennai-34, in F.No.DRP/CHE/33/2013 dt. 20.12.2013 as against the order of the Assistant Commissioner of Income Tax Company Circle III (3), Chennai dt.28.02.2013 for the Assessment year 2009-2010.

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

For Respondent : No appearance.

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

2. The Commissioner of Income Tax
Company Circle III, Chennai.

3. The Assistant Registrar,
Income Tax Appellate Tribunal,
IIIrd Floor Rajaji Bhavan,
Besant Nagar, Chennai-90.

4. The Assistant Commissioner of
Income Tax Company Circle III (3), Chennai.

5. The Income-Tax Officer, (Hqrs),
O/o. Director of Income Tax,
International Taxation, Chennai &
Secretary to the Dispute Resolution Panel,
Chennai-34.

+ 1 cc to Mr.M. Swaminathan, Advocate SR.6367

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PPA(CO)

Eu 25.10.16

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