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.27 of 2015

Commissioner of Income Tax
Ward I (3)
Madurai .. Appellant

Versus

M/s.PPK Rathinam Fireworks
34, Patti Street
Sivakasi
PAN : AAEFP0623L .. Respondent

Prayer: Appeal has been filed against the order of the Income Tax Appellate Tribunal `B' Bench, Chennai, dated 1.8.2014 in ITA No.1106/Mds/2014 against the order passed by the Commissioner of the Income Tax (Appeals-II) Madurai made in ITA.No.78/2010-11 dated of order 5.2.2014 assessment year 2008-2009 against the order of passed by Income Tax Officer Ward I (3) Virudhunagar made in PAN.AEFP0623L/41/2008-09 date of order 27.12.2010.

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

For Respondent : Mr.S.Sridhar

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

-s/d-

Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To:

1. The Income Tax Appellate Tribunal `B' Bench, Chennai

2. Commissioner of Income Tax Appeals-II, Madurai.

3. Income Tax Officer, Ward I (3) Virudhunagar.

+ 1 cc to Mr.M.Swaminathan, Advocate SR 6400

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