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 Nos.336 to 338 of 2015

The Commissioner of Income Tax
Chennai .. Appellant in all the TCAs

Versus

Smt.Beula Emmanuel
Director, Bharat Scans Ltd.
No.211, Periyar Paadhai
Choolaimedu, Chennai 600 094. .. Respondent in all the TCAs

Common Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal, Madras `A' Bench, Chennai dated 18.04.2013, passed in I.T.A.Nos.2255/Mds/2012, 2258/ Mds/2012 & 2259/ Mds/2012 respectively. Against the order passed by the Commissioner of Income Tax (A)-IV, Chennai, dated 20.09.2012 made in ITA Nos.666,667 & 668/11-12/A-III respectively, against the Deputy Commissioner of Income Tax Company circle 1(2), Chennai, dated 28.12.2011 made in GIR/PAN AFNP B6007Q for assessment years 2005-06, 2006-07 and 2007-08 respectively.

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

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

ssk

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

2. The Commissioner of Income Tax(A)-III,
Chennai.

3. The Deputy Commissioner of Income Tax,
Company circle 1(2), Chennai.

Tax Case Appeal Nos.336 to 338 of 2015

ala co
kra 24.02.2016