IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 28.01.2016

CORAM

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

Tax Case Appeal Nos.339 of 2015 and 878 of 2009

The Commissioner of Income Tax
Chennai ... Appellant in both the Appeals

Versus

M/s UC MAS Mental Arithmetic (India) P Ltd
A-1-1857, 13th Main Road,
VI Annex, Anna Nagar (West)
Chennai 600 0 40 ... Respondent in both the Appeals

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 28.05.2014 in ITA.No.63/Mds/2014 and Income Tax Appellate Tribunal, Madras 'A' Bench, dated 20.02.2009 in I.T.A.No. 750/Mds/2008 respectively against the Order of the Commissioner of Income Tax (Appeals) - III in ITA.No.1270/13-14 dated 05.09.2013 for the Assessment Year 2005 - 06 and against the Assessment Order of the Assistant Commissioner of Income Tax, Company Circle - III(3), Chennai - 34 dated 28.11.2008 against the Order of the Commissioner of Income Tax(Appeals) - III in ITA.No.500/06-07/A-III dated 29.01.2008 for the Assessment Year 2004 - 05 and against the Order of the Income Tax Office, Company Ward III(1), Chennai - 34 dated 12.10.2006 for the Assessment Year 2004 - 05.

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

For Respondent : No appearance

COMMON JUDGMENT

(Judgment of the Court was made by M.JAICHANDREN, J)

The learned counsels appearing for the Appellant/Revenue had submitted that they may be permitted by this Court to withdraw the present tax case appeals, 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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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 appeals, 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 appeals, if it is found that the same had been withdrawn, inadvertently, even though the same 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 Assistant Registrar
Income Tax Appellate Tribunal
Madras 'D' Bench, Chennai.

2.The Commissioner of Income Tax(Appeals) - III,
121, Mahatma Gandhi Road, Chennai - 34.

3.The Assistant Commissioner of Income Tax,
Company Circle - III(3), Chennai - 34.

4.The Income Tax Officer,
Company Ward III(1), Chennai - 34.

5.The Commissioner of Income Tax,
Chennai.

+1cc to Mr.M.Swaminathan, Advocate, S.R.No.5859

Tax Case Appeal Nos.339 of 2015
and 878 of 2009

MP(CO)
CA(08/02/2016)