IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.1.2016

CORAM

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

Tax Case Appeal Nos.374 and 375 of 2015
and
M.P.Nos.1 of 2015 & 1 of 2015

Commissioner of Income Tax
Chennai .. Appellant/Appellant in Both cases

Versus

M/s.Avalon Technologies P. Ltd.,
TPI Block, B7, First Main Road,
MEPZ-SEZ, Tambaram,
Chennai 600 045.
PAN: AACCA4147K .. Respondent/Respondent in both cases

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `A' Bench, dated 31.10.2014, in I.T.A.No.2268/Mds/2013 and 2269/mds/2013 respectively.

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

For Respondent : No appearance.

COMMON 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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today. No costs. The connected miscellaneous petitions are closed.

Sd/-
Assistant Registrar(CO)

//True Copy//

Sub Assistant Registrar

ssk.

To:

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

2. The Commissioner of Income Tax,
Chennai.

+1 cc to T.Ravikumar, Advocate,SR.4104(4/5/16)

Tax Case Appeal Nos.374
and 375 of 2015

sr co
kra 05.04.2016