IN THE HIGH COURT OF JUDICATURE AT MADRAS
DATED: 22.1.2016

CORAM

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

Tax Case Appeal Nos.513 and 514 of 2015

Commissioner of Income Tax
Chennai .. Appellant in both Cases

Versus

M/s.Aban Offshore Ltd.,
113, Janpriya Crest,
Pantheon Road,
Egmore, Chennai 600 008. .. Respondent in both Cases

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `B' Bench, dated 21.11.2014, in I.T.A.Nos.719/Mds/2014 and 720/Mds/2014 respectively.

against the Orders of the Commissioner of Income Tax(A) (Central)-I, Chennai, dated 26/11/2013 made in ITA.No.191/2013-14 190/2013-14, and

against the order of the Joint Commissioner of Income-Tax (OSD) Company Circle-I(1),Chennai, dated 30/12/2011 made in GIR/PAN AX-2017/AAACA3012H

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

For Respondent in both case : Mr.R.Venkatanarayanan for Mr.Subbaraya Aiyar

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

-s/d-

Assistant Registrar

True Copy

Sub-Assistant Registrar

ssk.

To:
1.The Income Tax Appellate Tribunal
Madras `B' Bench.
2.The Commissioner of Income Tax(A)
Chennai
3.The Joint Commissioner of Income Tax(OSD)
Company Circle-I(1) Chennai
+1 cc to Mr.T.RaviKumar Advocate sr.4705

Tax Case Appeal Nos.513 & 514 of 2015

aa11/02/2016