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 No.52 of 2015

Commissioner of Income Tax
chennai .. Appellant

Versus

M/s.Sucram Pharmaceuticals Pvt.Ltd.,
No.H-37/J, Manthope Colony
Ashok Nagar,
Chennai-600 039 .. Respondent

Prayer: Appeal filed under Section 260-A of the Income Tax Act 1961 against the order of the Income Tax Appellate Tribunal Madras `B' Bench, Chennai, dated 18.08.2014, passed in ITA.No.804/Mds/2014 as against the order dated 19.11.2013 on the file of the Commissioner of Income Tax (Appeals)- VI Chennai for the Assessment years (AYs) 2010-11 in ITA.No.1366/13-14/A-VI and as against the the order dated 22.3.2013 on the file of the Assistant Commissioner of Income Tax Company Circle VI(4) in PAN/GIR.No.AAFCS1834E.

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

For Respondent : Mr.N. Devanathan

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

/true copy/

Sub Asst. Registrar

ssk/msk

To:

1. Te Registrar
Income Tax Appellate Tribunal
Madras B. Bench
Chennai

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

3. The Assistant Commissioner of Income Tax
Company Cirlce VI (4) 121 Mahatma Gandhi Road
Chennai-34

1 cc o Mr.N. Devanaghan, Advocate, Sr. 4326
1 cc to Mr.J. Arayanaswamy, Advocate, sr. 4297

Tax Case Appeal No.52 of 2015

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