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.535 and 536 of 2015

Commissioner of Income Tax
Chennai .. Appellant in both TCA

Versus

M/s.Anabond Limited,
No.36, Type II,
Dr.VSI Estate, Thiruvanmiyur,
Chennai 600 041. .. Respondent in both TCA

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `D' Bench, dated 13.11.2014, in I.T.A.Nos.1576/Mds/2014 and 1577/Mds/2014 respectively against the order of the Commissioner of Income Tax (Appeals)(Central)1 made in (1) ITA No.227/2013-14 and (2)ITA 228/2013-14, dated 30.11.14 against the order of the Deputy Commissioner of Income Tax, Company circle 1(1), Chennai 34, (1) dated 28.12.2010 made in PA/GIR No.AACCA 4158Q/AX-4282 dated 28.12.2010 for the Assessment year 2008-09 (2) dated 30.11.2009 made in PA/GIR No.AACCA4158Q/AX4-282 respectively for the Assessment year 2007-2008.

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

For Respondent : Mr.R.Sivaraman

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

ssk.

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

2. The Commissioner of Income Tax(Appeals)I,
46, Mahatma Gandhi Road,
Nungambakkam, Chennai 3.

3. The Deputy Commissioner of Income Tax,
Company circle1(1), Chennai.

+1 cc to Mr.R.Sivaraman, Advocate, sr.4716
+1 cc to Mr.T.R.Senthilkumar, Advocate, sr.3939
+1 cc to Mr.T.R.Ravikumar, Advocate, sr.4698

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nm co
kra 09.02.2016