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.82, 83 and 211 of 2015

Commissioner of Income Tax,
Salem. .. Appellant

-Versus-

S-1293, Thammampatti PACB Limited
Thammampatti,
Gangavalli Taluk
Salem Dist. 606 107. .. Respondent in TCA 82 & 83/15

S-6608 Narasingapuram PACB Limited
Narasingapuram Post,
Attur Taluk, Salem District. ..Respondent in TCA No.211/15

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 23.05.2014 in I.T.A.Nos.920, 921 & 919/Mds/2013 respectively.

against the Order of the Commissioner of Income Tax (Appeal) Salem-7 Dated 28/02/13 and made in ITA.NO.217/2011-2012 PAN/GIR.NO.AABAS5018G for the Assessment Year 2009-2010 against the Order of the Commissioner of Income Tax (Appeal), Salem-7. Dated 28/02/13 and made in ITA.NO.119/2009-10 PAN/GIR.NO. AABAS5018G for the Assessment Year 2007-08 against the Order of the Income Tax Officer, Ward-V (3) Salem. Dated 28.11.2011 PAN/GIR.NO.AABAS5018G for the Assessment Year 2009-2010 and against the Order of the Income Tax Officer, Ward-II (3) Salem. Dated 23.12.2009 PAN/GIR.NO.AABAS5018G/23AT0019, Ward-II (3) Salem. for the Assessment Year 2007-2008 in TCA.82 & 83/15 respectively and against the Order of the Commissioner of Income Tax (Appeal), Salem-7. Dated 28/02/13 and made in ITA.NO.212/2011-2012, PAN/GIR.NO.AAAAP3472C for the Assessment Year 2009-10 against the Order of the Income Tax Officer, Ward-V (3) Salem, Dated 28.11.2011 PAN/GIR.NO.AAAAP3472C Ward-II (3) Salem. for the Assessment Year 2009-2010 in TCA.NO.211/15

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

For Respondent : Mr.N.V.Balaji

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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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.

rg Sd/-

Asst.Registrar

/true copy/

Sub Asst. Registrar

To:

1. The Income Tax Appellate Tribunal, Madras 'D' Bench.
2. The Commissioner of Income Tax (Appeals) Salem-7.
3. The Income Tax Officer, Ward-II(3) Salem.

+ 2 ccs to Mr.N.V.Balaji, Advocate Sr 5936, 5937
+ 1 cc to Mr.J.Narayanaswamy, Advocate Sr 5833

KR/10/3/16

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