IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.1.2016

CORAM

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

Tax Case Appeal Nos.930 to 935 of 2015

Commissioner of Income Tax
Salem. Appellant in all cases.

Versus

S-6608 Narasingapuram PACB Limited,
Narasingapuram Post,
Attur Taluk,
Salem District. Respondent in TCA 930/2015

M/s.Kollapatti PACCS Ltd.,
S.Kolapatii Post,
Salem 636 060. Respondent in TCA 931/2015

M/s.Udayapatti PACCS Ltd.,
Udayapatti Post
Salem 636 140. Respondent in TCA 932/2015

M/s.Mahalakshmi PACB Ltd.,
Gangavalli Post,
Salem District. Respondent in TCA 933/2015

M/s.AN Pudhur PACCS LTD.,
Nattamangalam Post,
Salem 636 106. Respondent in TCA 934/2015

M/s.S.N.299-MOLASI PACCS Ltd.,
Kattuvelampalayam,
Erayamangalam Po(PO)
Thiruchengode (Tk).
Namakkal. Respondent in TCA 935/2015

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `B' Bench, dated 13.2.2015 in I.T.A.Nos.2566/Mds/2014, 2568/Mds/2014, 2569/Mds/2014, 2570/Mds/2014, 2571/Mds/2014 and 2574/Mds/2014 respectively.

Against the order passed by the Commissioner of Income tax

(Appeals), Slame made in ITA 70/2013-14, ItA 75/2013-14, ITA 68/2013-14, ITA 69/2013-14, ITA 7/2013-14 and ITA No.63/2014, dated 23.07.2014 for the assessment year 2010-11.

Against the order passed by Income Tax Officer, Ward II(4) Salem, made PAN AAAAP3472C, dated 30.03.2013, for the assessment year 2010-11.

Against the order passed by the Income Tax Officer, Ward II (3), Salem made in PAN/GIR No.AADTS5683A, dated 25.03.2013 for the assessment year 2010-11.

Against the order of Income Tax Officer, ward II(4), Salem made in PAN No.AABFU4219L date of order 29.03.2013 for the assessment year 2010-11.

Against the order passed the Income Tax Officer, Ward II (4), Salem made in PAN AAAAM4723B, date of order 30.03.2013 for the assessment year 2010-11.

Against the order passed by the Tax Officer I, Salem made in PAN/GIR AAEAS8711R date of order 22.02.2013 for the asssessment year 2010-2011.

Against the order passed by Income Tax Officer, Ward II(1) Salem made in PAN/GIR No.AAALS0222L, date of order 27.03.2013, assessment year 2010-11.

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

For Respondents : Mr.B.Vasudevan

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-IV)

//True Copy//

Sub Assistant Registrar

ssk.

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

2. The Commissioner of Income Tax,
Salem.

3. The Commissioner of Income Tax (Appeals)
Salem.

4. Income Tax Officer, Ward II(4), Salem.

5. Income Tax Officer, Ward (3), Salem.

6. Income Tax Officer-I, Salem.

7. Income Tax Officer, Ward II(1), Salem.

+1 cc to M/s.J.Narayanasamy, Advocate, sr.6325

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kra 19.02.2016