IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 21.1.2016

CORAM

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

Tax Case Appeal No.427 of 2011

Commissioner of Income Tax
Chennai .. Appellant

Versus

M/s.NPT Offset Press P.Ltd.,
150, Royapettah High Road,
Royapettah
Chennai-600 014. .. Respondent

Prayer: Appeal presented to the High Court under Section 260-A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras `B' Bench, dated 30.3.2011 in I.T.A.No.2045/Mds/2010.

against the order of the Commissioner of Income Tax (Appeals) V Chennai dated 31.8.2010 and made in ITA.No.5/2010-11.

against the assessment order of the Assistant Commissioner of Income Tax Company circle IV, Chennai dated 19.3.2010 of the year 2006-2007.

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

For Respondent : No appearance

JUDGMENT

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

/true copy/

Sub Asst. Registrar

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To:

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

2. The Assistant Registrar
Income Tax Appellate Tribunal
IV Floor, Rajaji Bhavan
Besant Nagar, Chennai-90

3. The Commissioner of Income Tax
Chennai

4. The Commissioner of Income Tax (Appeal)v
Chennai

5. The Assistant Commissioner of Income tax
Company Cirlce IV, Chennai

1 cc to Mr.T.R. Senthilkumar, Advocate, sr. 3929

Tax Case Appeal No.427 of 2011

KSJ (CO)
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