IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.1.2016

CORAM

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

Tax Case Appeal Nos.442 and 443 of 2011

Commissioner of Income Tax
Madurai .. Appellant in both Appeals

Versus

M/s.Zion Parvatham, C/o.S.Sridhar
Advocate, New No.14, Old No.82, Flat No.5,
1st Avenue, Indira Nagar, Adyar,
Chennai 600 020. .. Respondent in both Appeals

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `B' Bench, dated 12.1.2011 in I.T.A.Nos.1996/Mds/2010 and 1997/Mds/2010 respectively against the order of the Commissioner of Income Tax 1, Madurai, dated 22.10.2009 and made in C.No.464/26/2009-10/CIT-I u/s.12AA(5)ii) and 804 of Income Tax Act 1961 respectively.

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

For Respondents : Mr.S.Sridhar

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

ssk.

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.

3. The Commissioner of Income Tax I,
Madurai.

+1 cc to Mr.M.Swaminathan, Advocate, sr.6390
+1 cc to Mr.Sunder, Advocate, sr.5973

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ksj co
kra 16.02.2016