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.49 of 2011

Commissioner of Income Tax
Business Circle XII,
Chennai .. Appellant/Appellant

Versus

Smt.Rekha Surana
11, Venkatroyar Street,
Chennai. .. Respondent/Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `C' Bench, dated 31.8.2010, in I.T.A.No.1464/Mds/2009 for the assessment year 2006-2007 against the order of The Commissioner of Income Tax (Appeals)-IV Chennai 121 M.G Road Nungambakkam Chennai 600 034 dated 10/7/2009 in Appeal No. CIT(A)-IV/CHE/123/08-09 against the Assessment Order dated 30/12/2008 in PAN No.AABPS8689N Assessment year 2006-07.

For Appellant : Mr.T.Ravikumar
Mr.T.R.Senthil Kumar
Mr.J.Narayanaswamy
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appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

To:

1. The Assistant Registrar
The Income Tax Appellate Tribunal
Madras `C' Bench Rajaji Bhavan
Chennai

2.The Commissioners of Income Tax (Appeals)-IV
121 MG Road Nungambakkam Chennai 600 034.

3.The Assistant Commissioner of Income Tax
Circle XII Chennai 600 006.

4.The Commissioner of Income Tax,
Business Circle XII Chennai.

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srg 01/02/2016