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 Nos.55 and 169 of 2011

Commissioner of Income Tax
Business Circle X,
Chennai - 600 006. .. Appellant in TC.A.Nos.55 and 169 of 2011

Vs.

M/s. Bafna Chandra Sirish & Bros
Old No.6, New No.11
Mulla Lane
Sowcarpet
Chennai-79 ...Respondent in T.C.55/11

M/s Bafna Naresh Girish & Bros,
Old No.6, New No.11,
Mulla Lane, Sowcarpet,
Chennai - 600 079. .. Respondent in TC.A.No.169 of 2011

Prayer in TCA No.169 of 2011: 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 `A' Bench, dated 12.12.2008, in I.T.A.No.185/Mds/2008.

and against the order dated 12.10.07 and made in Appeal No. (ITCA) IV/CHE/505 & 506/2006-07 respectively on the file of the Commissioner of Income Tax (Appeals) IV, Chennai and against the order dated 22.12.2006 and 21.12.2006 and made in PAN/GIR.NO.AAGFB0120J and AAGFB0119H respectively on the file of Joint Commissioner of Income Tax, Range X, Chennai-6.

Prayer in TCA No.55 of 2011: 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 `A' Bench, dated 12.12.2008, in I.T.A.No.184/Mds/2008.

against the order dated 12.10.07 and made in Appeal No.(ITCA) IV/CHE/505 & 506/2006-07 respectively on the file of the Commissioner of Income Tax (Appeals) IV, Chennai and against the order dated 22.12.2006 and 21.12.2006 and made in PAN/GIR.NO.AAGFB0120J and AAGFB0119H respectively on the file of Joint Commissioner of Income Tax, Range X, Chennai-6.

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

For Respondent : A.S.Sriraman
in both appeals for Mr.S. Sridhar

COMMON 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 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 matters 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that liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that they had been withdrawn, inadvertently, even though they fall under the exceptions mentioned in paragraph 8 of the circular.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/-
Asst.Registrar (CS V )

/true copy/
Sub Asst. Registrar

usk/adl

To:

1. The Income Tax Appellate Tribunal
Madras `A' Bench, Chennai

2. The Commissioner of Income tax (Appeals) IV
Chennai

3. The Joint Commissioner of Income Tax
Range X, Chennai-6

2 ccs to Mr.S. Sridhar, Advocate, Sr. 3456, 3457

Tax Case Appeal Nos.55 and 169 of 2011

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