IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.01.2016

CORAM

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

Tax Case Appeal No.123 of 2014

Commissioner of Income Tax
Chennai .. Appellant/Appellant

Versus

Delta Shoes Pvt. Ltd.,
No.151/4, Mount Ponamallee Road
Ramapuram
Chennai 600 089 .. Respondent/Respondent

Prayer: Appeal filed under sec.260A of the Income Tax Act 1961, presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, dated 31.07.2013, in I.T.A.No.909/Mds/2013 for the assessment year 2009-10 and against the order of the Commissioner of Income Tax (Appeals) IX, 121, Mahatma Gandhi Rd, Chennai 34 made in ITA No.152/11-12, dated 28.01.2013 for the Assessment year 2009-10 and against the order of the Assessment Commissioner of Income Tax, Company circle I(4), Chennai made in PAN/GIR No.AAACDI292J, dated 07.12.2011.

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

For Respondent : Mr.M.P.Senthil Kumar for
M/s Philip George

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

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To:
1. The Registrar,
The Income Tax Appellate Tribunal
Madras 'C' Bench.

2.The Commissioner of Income Tax(Appeals)IX,
121, Mahatma Gandhi Rd, Chennai 34.

3.The Asst.Commissioner of Income Tax,
Company circle I(4), Chennai.

+2 ccs to Mr.T.Ravikumar, Advocate, sr.4694 & 5927
+1 cc to Mr.PhilipGeorge, Advocate, sr.5940

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bvr co
kra 04.02.2016