

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 09-02-2016

CORAM

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

Tax Case Appeal No.1911 of 2008

Commissioner of Income Tax,
Salem.

.. Appellant.

Versus

Namakkal South India Transport
56, Salem Road,
Namakkal.

.. Respondent.

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal 'D' Bench, Chennai, dated 28.4.2006, in ITA No.431/MDS/2004.

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

For Respondent : Mr.Quadir Hoseyn

ORDER

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

(M.J.J.,) (S.V.J.,)

09-02-2016

Index:Yes/No
Internet:Yes/No
csh

Note: Issue copy of the order by 11.2.2016

**M.JAICHANDREN,J.
AND
S.VIMALA,J.**

csb

To

Commissioner of Income Tax,
Salem.

Tax Case Appeal No.1911 of 2008

09-02-2016