IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28.01.2016

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

Tax Case Appeal Nos.1974 and 1975 of 2008

The Commissioner of Income Tax
Tamil Nadu VII, Madras .. Appellant

Versus

Smt.V.K.Shahira,
No.21, Khana Bagh Road
Triplicane, Chennai 600 005 .. Respondent in TCA 1974/08

Shri. V.K.Izhudeen
No.21, Khana Bagh Road
Triplicane, Chennai 600 005 .. Respondent in TCA 1975/08

Prayer: Appeals presented to the High Court against the order of the Income Tax Appellate Tribunal Madras 'C' Bench, dated 17.08.2007 in I.T.A.Nos.2587 & 2593/Mds/2005 respectively.

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

For Respondent : M/s Pass Associates

COMMON JUDGMENT

(Judgment of the Court was made by M.JAICHANDREN, J)

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/-.

M.JAICHANDREN,J.

AND
S.VIMALA,J.

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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liberty may be granted to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeals stand dismissed, as withdrawn.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that it would be open to the Appellant/Revenue to revive the tax case appeals, if it is found that the same had been withdrawn, inadvertently, even though the same falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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.,)
28.01.2016

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Note: Issue order copy on 01.02.2016.
To:
The Income Tax Appellate Tribunal
Madras 'C' Bench.

<u>Tax Case Appeal Nos.1974 and 1975 of 2008</u>