IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 29.1.2016

CORAM

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

Tax Case Appeal No.1165 of 2009

Commissioner of Income Tax
Circle IV, Chennai 600 034. .. Appellant/Appellant

Versus

Smt.Meerachandru,
No.15, 3rd Street,
Parameswar Nagar,
Adayar, Chennai-20. .. Respondent/Respondent

Prayer: Appeal presented to the High Court against the order of the Income Tax Appellate Tribunal Madras `D' Bench, dated 4.6.2009, in I.T.A.No.942/Mds/2008 and against the order of the Commissioner Income Tax (Appeal) VIII Chennai dt. 10.09.2007 made in CIT(A) VIII/CHE/109/06-07 and against the Assessment order by the Additional Commissioner of Income-Tax Business Range-IV Chennai-34 dt. 26.12.2006 made in PAN NO.AADPC 7041 A for the Assessment year 2004-05.

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

For Respondent : Mr.Subbaraya Aiyar

O R D E R

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn,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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

ssk.

To:

1. The Income Tax Appellate Tribunal
Madras `D' Bench.

2. The Commissioner Income Tax Appeal VIII, No.121, Mahatma Gandhi Raod, Nungambakkam Chennai.39

3.The Additional Commissioner of Income Tax Business Range-IV, Chennai-34.

4. The Registrar Income Tax Appellate Tribunal III Floor,
Rajaji Bahavn, Besant Nagar, Chennai-90

+ 1 cc to Mr.Ravikumar, Advocate sR.6040
+ 1 cc to Mr.Subbaraya Aiyar, Advocate sR.6302

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RSY(CO)
Eu 15.02.16