

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25.1.2016

CORAM

THE HONOURABLE MR.JUSTICE M.JAICHANDREN

AND

THE HONOURABLE MRS.JUSTICE S.VIMALA

Tax Case Appeal No.119 of 2009

Commissioner of Income Tax
Coimbatore.

.. Appellant

Versus

Mr.Suresh

.. Respondent

Prayer: Appeal filed under Section 260 A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal Madras 'D' Bench, dated 31.10.2007, in I.T.(SS).No.20/Mds/2000 as against the order dt. 18.4.2000 of the file of the Commissioner of Income Tax (Appeals) in I.T./Appeal No.246/99-2000/ERD in G.I.No./P.A.No.S-1999 (432) ERD 1(1) and as against the order dt. 26.2.1999 on the file of the Assistant Commissioner of Income Tax Spl. Investigation Circle, Erode.

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

For Respondent : Mr.R.Sivaraman

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that liberty may be granted to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the circular.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made by the learned counsels appearing for the Appellant/Revenue, the present tax case appeal stands dismissed, as withdrawn.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clear that it would be open to the Appellant/Revenue to revive the tax case appeal, if it is found that it had been withdrawn, inadvertently, even though it falls under the exceptions mentioned in paragraph 8 of the Circular, within a period of twelve weeks from today.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

//True Copy//

Sub Assistant Registrar

ssk.

To:

1. The Registrar, Income Tax Appellate Tribunal Madras `D' Bench, Chennai.
2. The Commissioner of Income Tax (Appeals), 121, Mahatma Gandhi Road, Chennai-84.
3. The Assistant Commissioner of Income Tax, Spl. Investigation, Circle, Erode.

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